



Surrounded by Cedar Child & Family Services

Annual Report
2020/21





We acknowledge that we are located upon the traditional territories of the ləkʷəŋən People who have cared for these beautiful lands and waters since the beginning of time. We remain humbled and grateful to do our work in your territory.

We acknowledge that the delegated child welfare model under which we work is an imposed model in ləkʷəŋən communities, and in Indigenous communities across Turtle Island. Intricate governance systems that included the care and protection of children existed long before colonization arrived in Indigenous communities.

Our Logo

In the spirit of spindle whorls, the logo for Surrounded by Cedar depicts an adult face with a smaller child's face inside the mouth. Surrounding these two faces are the dendrochronological rings of red and yellow cedar.

"The red and yellow of the design symbolize red and yellow cedar, while the adult's face with the child inside its mouth represent the vitality of caring for future generations of children. I wanted the design to represent the growth of Surrounded by Cedar as an agency, while also representing my personal growth as an artist." lessLIE



The background of the slide is a dark, close-up photograph of purple flowers, likely lilies, with their petals and stamens visible. The lighting is soft, creating a moody and textured effect.

Mission

To provide child and family services strongly rooted in Indigenous cultural values and world views while ensuring urban Indigenous children and youth grow up connected to family, community and culture.

Vision

To support the empowerment of the urban Indigenous community to continue the reclamation of traditional systems of caring for and protecting children so no child or youth will be placed into care.

Core Values

- SCCFS is a visitor to the traditional territories upon which it is located and upon which it carries out its business. SCCFS will ensure respectful relationships with the local territories and will acknowledge and honour the traditional keepers of the lands, waters and supernatural ones.
- Children are the most sacred gift given to the people by Creator and their safety and well-being must be honoured with the highest regard.
- Connection to spirit and identity through familial, hereditary and cultural linkages are the strongest protective factors in promoting safety and well-being amongst Indigenous people.
- All children and youth in care have the right to permanency that is timely and ensures a meaningful and ongoing connection to their families, Indigenous communities, and cultural identity.
- The work of the agency and its practice is firmly rooted in Indigenous world views and is grounded in Indigenous cultural values and beliefs.
- SCCFS honours the cultural diversity that exists amongst Indigenous communities across Turtle Island and promotes strong, engaged and meaningful relationships with its allies, community partners and sister agencies.
- Humility guides the work of the organization as it gently carries the intergenerational stories of urban Indigenous children, youth and families without judgement.
- Indigenous communities and families continue to heal from the destruction that colonialism and oppression have imposed, resulting in significant intergenerational trauma. Relationships with urban Indigenous children, youth and families will be trauma-informed, while acknowledging the resiliency that has always existed.
- We are good hosts and maintain a safe and welcoming space for all visitors.
- We are responsible to the urban Indigenous community as much as we are responsible to the Director of Child Welfare and our funders.



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Our Governance

President:

Bruce Underwood

Vice President:

Sekwan Wabasca

Secretary:

Lonnie Gosek

Treasurer:

Jacquie Green

Nuu-chah-nulth Rep:

Joy Charleson

Knowledge Keeper:

Natasha Parrish

Director:

Sue Simard

Director:

Coral Mackay



L-R: Shelley, Alysha, Lee, Jennifer, Kacie, Katie, Chelsea, Marina, Nicole, Alana

Cultural Team

Team Leader	Sarah Underdown
Cultural Support Worker	Brandi Lancaster
Cultural Continuity	Sarah Leggeat
Youth Council Coordinator	Meagan Saulnier

Permanency Team

A/Team Leader	Jenna Bailey
Permanency Social Worker	Bel Manson
Permanency Social Worker	Courtney Norris-Jones
Permanency Social Worker	Brian Garvin
Permanency Social Worker	Kacie Poskitt
Permanency Social Worker	Natalie Henderson
Permanency Social Worker	Heather Mann
Permanency Social Worker	Amanda Robertson
Permanency Social Worker	Sharlet Strandlund

Resources & Support Services Team

Team Leader	Wes Haase
Delegated Services Assistant	Chelsea Young
Resources Social Worker	Kathy Koyahara
Resources Social Worker	Mia Yule
Child and Youth Counsellor	Sarah Adams
Lifelong Connections	Kristy Potskin
Intensive Youth Support	Amy Whitney

Our Team

Administration Team

Executive Assistant	Maren Gray
Guardianship Team Assistant	Alana Proia
Resources Team Assistant	Katie Jacobs
Office Assistant	Charlene Barney
Administrative Assistant	Nicole Leggeat
Administrative Assistant	Lottie LeBlanc

Leadership Team

Executive Director	Jennifer Chuckry
Program Manager	Robin Croteau
Finance Manager	Maria Owen
Finance Assistant	Crystal Sam

Agenda

Surrounded by Cedar Child & Family Services
Annual General Meeting
Virtual Meeting
Wednesday, October 20, 2021

4:45 p.m. Virtual Meeting Opens

5:00 p.m. Opening Prayer
Territorial Welcome

5:15 p.m. Virtual Meeting Protocol

5:30 p.m. AGM Business
Welcome and Opening Remarks
Call to Order
Establish Quorum
Review Agenda
Review 2019/20 AGM Minutes
Business Arising from Minutes
President's Report
Executive Director's Report
Treasurer's Report
Appointment of Auditor
Questions from the Floor
Board Elections
Meeting Adjournment

6:30 p.m. Honouring

7:00 p.m. Closing



Minutes

Minutes of the 2019/20 Annual General Meeting
Virtual Meeting, Zoom Platform
October 21, 2020

Board Members Present:

Sue Simard, Sekwan Wabasca, Jacquie Green,
Bruce Underwood, Lonnie Gosek

Absent:

Jeanine Cooper

Chair:

Wush'q (Ron Rice)

Zoom Host:

Michelle Morning-Star Doherty
Indigenous Child & Family Services Secretariat

Welcome to the Territory:

Yuxwelupton (Butch Dick)

AGM Business:

1. **Opening Remarks:** Wush'q
2. **Call to Order:** 5:10 p.m.
3. **Establish Quorum:** 12 members present
4. **Review Agenda:**
 - No changes or additions
 - Motion: Move to adopt the Agenda for October 21, 2020**
 - Moved: Sue Simard
 - Seconded: Jacquie Green
 - All in Favour
 - Motion Carried
5. **Review 2018/19 AGM Minutes from October 23, 2019.**
 - Motion: Move to approve the 2018/19 AGM Minutes**
 - Moved: Bruce Underwood
 - Seconded: Sekwan Wabasca
 - All in Favour
 - Motion Carried

6. Business Arising from the Minutes

None

7. Report of the President: Bruce Underwood

- ❖ Acknowledgement and introduction of self.
- ❖ Reference to the Board report and highlights within the 2019/20 Annual Report.
- ❖ Acknowledged and raised hands in gratitude to the Board of Directors and staff of SCCFS.
- ❖ Recognition of work completed with Executive Director and Finance Manager.

Motion: Move to Approve the Report of the President

Moved: Sue Simard

Seconded: Jacquie Green

All in Favour.

Motion Carried.

8. Report of the Executive Director: Jennifer Chuckry

- ❖ Opening remarks, acknowledgements and introduction of self.
- ❖ Report on the following highlights of the agency's business for the 2019/20 fiscal year:
 - ❖ Agency growth, including two guardianship workers for Métis children and youth to support the Commitment Agreement between SCCFS, Island Métis Child & Family Services and Métis Nation British Columbia; expansion of Cultural Continuity Program; additional clinical counselling position; increase in service to the Agreements with Young Adults and Youth Agreement programs.
 - ❖ Focus on permanency planning, moving forward with the support of the community for adoption delegation; continued focus on relationships with the urban Indigenous community and ancillary/sister organizations.
 - ❖ Nurturing the identity of children and youth through supporting travel to ancestral territories and cultural events, celebrating rescindments and permanency plans as well as the success of youth graduating high school and moving on to post-secondary education.
 - ❖ Hosting annual agency events including Nest to Wings Ceremony, BC Child & Youth in Care Week Celebration, Foster Parent Appreciation, Winter Feast and Annual Open House; participating in community events such as the Moose Hide Campaign Gathering and the Stolen Sisters Memorial March.
 - ❖ Navigating the COVID-19 pandemic with a focus on the safety of children, youth, caregivers and staff and acquisition of IT infrastructure for remote working.
- ❖ The Executive Director reported on the upcoming 2020/21 year:
 - ❖ Focusing on the growth and expansion of delegated services (Adoption and C3 support services).
 - ❖ Continuing to advocate for increased funding to support service programs, specifically Agreements with Young Adults, Youth Agreements and Child & Youth Mental Health.
 - ❖ Continued focus on permanency planning for all children and youth.

Motion: Move to Approve the Report of the Executive Director

Moved: Jacquie Green

Seconded: Sue Simard

All in Favour.

Motion Carried.

9. Report of the Treasurer: Jacquie Green & Brian Szabo, BDO Canada:

- ❖ The Treasurer acknowledged the Elders, the Chair, the SCCFS Admin team and the work of the Executive Director and Finance Manager.
- ❖ Reported regular review of finances at monthly Board Meeting.
- ❖ Reported regular reviews and conversations with Finance Manager and Executive Director.
- ❖ Financial Audited Statements were reviewed and approved by the Board at the September 2020 Board Meeting.
 - ❖ Introduction and comments from Brian Szabo, Auditor for BDO Canada
 - ❖ Review of audited Financial Statements:
 - ❖ Statement of Operations
 - ❖ Statement of Changes in Net Assets
 - ❖ Statement of Cash Flows
 - ❖ Notes of Significant Event; Covid-19.

Motion: Move to Accept the Financial Statements and Report of the Treasurer/Auditor

Moved: Bruce Underwood

Seconded: Sue Simard

All in Favour

Motion Carried

10. Appointment of the Auditor:

❖ Surrounded by Cedar recommends Brian Szabo of BDO Canada as the Auditor for fiscal year 2020/21.

❖ Hearing no objections, the Appointment stands.

11. Questions or Comments from the Floor: None

12. Board Elections:

Call for Nominations: 2 Directors (3-year terms); 1-Director (1-Year Term)

An Expression of Interest (EOI) was distributed by SCCFS for those interested in stepping into a Board position. The EOI resulted in two interested candidates: Natasha Parrish and Coral Mackay, both of whom were supported by the Board.

Nominee #1: Lonnie Gosek (Incumbent)

Member in Good Standing: Yes

Standing for Nomination

Nominee #2: Natasha Parrish

Member in Good Standing: Yes

Nominee #3: Coral Mackay

Member in Good Standing: Yes

Introduction of Nominees

Lonnie Gosek (incumbent), Natasha Parrish, Coral Mackay

Anonymous Poll #1: Lonnie Gosek, Natasha Parrish, Coral Mackay (select 2)

Member elected to Board: Lonnie Gosek

Anonymous Poll #2: Natasha Parrish, Coral Mackay (select 1)

Member elected to Board: Coral Mackay

Successful candidate acceptance speeches.

Motion put forth by Bruce Underwood to nominate Natasha Parrish to the position of Elder/Knowledge Keeper (SCCFS' bylaws do not have an age attached to this position title).

Motion: Move to nominate Natasha Parris as the Knowledge Keeper for a one-year term (2020/21)

Moved: Bruce Underwood

Seconded: Jacquie Green

Supported by: Sekwan Wabasca, Lonnie Gosek, Sue Simard, Coral Mackay, Bradley Dick

Motion Carried

Closing Remarks, SCCFS President, Bruce Underwood

Recognition and acknowledgment of Board Director, Jeanine Cooper. Jeanine was an active member of the SCCFS Board from 2017 – 2020 and did not seek re-election due to personal healing. Her time with the SCCFS Directors was valued and appreciated.

13. Adjournment

Motion: Move to adjourn Annual General Meeting business at 7:25 p.m.

Moved: Bruce Underwood


Seconded: Sekwan Wabasca

All in Favour

Motion Carried

Gratitude to our
Funders/Sponsors/Donors





Report of the President & Vice President

We are both honored and humbled to have served as the President & Vice President of Surrounded by Cedar Child & Family Services Society again for the past year. The Board of Directors continue to be supportive of Surrounded by Cedar staff who are providing exemplary quality service to our community members. The Board remains committed to the work of our staff by providing ongoing direction and support to the Executive Director, assisting with drafting an operational financial plan, reviewing and approving quarterly reports, and implementing or amending policy when required.

Like everyone else, we had to adapt to the necessary changes that the global pandemic has brought upon us all, but our agency has met the challenge with amazing courage and perseverance and hearts open wide. We continue to have staff in the office on a rotating basis and in-person services remain available. Staff are handling this with great adaptability. We must point out that all our remote work would not have been possible without the financial and technical support of community partners such as the Rapid Relief Fund, the Community Recovery Program and our IT experts at TecNet.

As will be expanded upon in the Executive Director's report, some of the highlights of this past year include the transfer of Métis children, youth, and young adults to our agency, an increase to the agency's delegated contract, and work around exploring the infrastructure needs of our growing agency. We also acquired Suite 207 at Admirals Walk after TLD Computers vacated that location, and they very generously donated a variety of office furnishings to us as part of the deal. Surrounded By Cedar continues to sit at the governance table for the South Island Indigenous Authority, and we are very grateful for the opportunity to do so. At our Board table, we have established various committees to see that we continue to move forward with ongoing policy work including creating a business continuity plan and updating HR policies to be in line with current mandated guidelines. A Youth Council has also been re-established for the agency, which will see youth representation at our Board table. Finally, we are so pleased to report that we have had two more children returned to their families after cancellation of their Continuing Care Order. Our hearts celebrate each time a child can safely return home to their beautiful family members, and this is a permanency planning priority at our agency.

Without your commitment, Surrounded by Cedar would not be where we are today. On behalf of the Governing Board of Directors, we are grateful for the opportunity to serve another year for our membership and our families. We respectfully lift our hands as a gesture of gratitude.

On behalf of the Board,

Bruce Underwood & Sekwan Wabasca

Report of the Executive Director

I acknowledge that Surrounded by Cedar is located upon the territories of the ɫəḵʷəŋən people. I raise my hands to you as the keepers of these lands and waters since the beginning of time and to the ancestors and supernatural ones who have guided you and who have shaped your stories, your teachings and cultural ways of knowing and being. I also acknowledge the territories of the other Nations within South Vancouver Island whose lands we walk humbly upon as we do our work: W̱SÁNEĆ, T'Sou-ke, MÁlexeḷ, and Scia'new.

The work of our agency Surrounded by Cedar is led by a team of incredibly dedicated practitioners who believe deeply in the sacredness of children and who work tirelessly to nurture the spirits of these sacred bundles. Each day I am so honoured to work alongside such amazing human beings who continuously put children at the center of their work, wrapping them in love, connection and culture.

Rooted in Indigenous ways of caring for and protecting children, the agency's governance has been a strong and stable structure since SCCFS' inception. Long-standing members of the Board carry the history of this agency in their hearts, mentoring this understanding in new members as they enter our home. Passion for children, youth, families and Indigenous communities guides the work of our Board of Directors and I am grateful for their support and direction.

Fiscal Year 2020/21 was a whirlwind! Most of the year was about constant learning, being flexible, and knowing how to adapt as we navigated the ever-changing world of COVID-19. Having been working remotely since mid-March, 2020, our team returned to working in the office mid-May on a rotating schedule, which we continue to maintain. Most of our programming shifted to a virtual world as our teams tapped into their creative minds to explore ways to continue to ensure our children were connected to their cultural identities. Traditional Food Basket deliveries and the Medicine Gardens project were fantastic hits amongst our children, youth and caregivers.

As we navigated the COVID-19 pandemic, the other pandemic in our communities also ramped up - the opioid crisis – and SCCFS was certainly not immune. Several of the youth supported by SCCFS are actively engaged in addiction, at times experiencing overdoses that require hospitalization. Some of our youth have been revived using Naloxone. In October, we learned of the passing of one of our former youth in care due to an overdose, and our hearts were absolutely broken. The opioid pandemic has received no where near the attention of COVID-19 and communities across this province are devastated with loss and heartache.

The isolation of COVID-19 has been challenging on most people. It has put on pause the ways in which we know how to come together as Indigenous people. Our ceremonies are quiet. Most services within our communities were initially put on some type of pause and then there was an adaptation into a virtual world. This impact of isolation has been felt by the children and youth at SCCFS, weighing heavily on their mental, emotional and spiritual well-being. Our clinical counsellors have been absolute champions in offering their support – providing counselling services both virtually and in-person.

Despite the challenges 2020/21 presented, many amazing pieces of work also unfolded, albeit differently. BC Child and Youth in Care Week moved forward with amazing deliveries of goodies to our beautiful children and youth. Our annual Nest to Wings Ceremony morphed into individual ceremonies for each young person turning 19 and preparing to transition out of care.



L-R: Sarah L, Robin, Jennifer, Alysha, Shelley, Chelsea Katie, Nicole, Sarah U

To honour our amazing caregivers during Foster Parent Appreciation Month, a video was prepared, and beautiful gifts were delivered to each of their homes. And while there was no big gathering for Winter Feast, baskets of goodies and traditional foods were put together with love and delivered to the homes of our children and youth.

With grant funding through the United Way and the Vancouver Foundation, work began to unfold to establish a Youth Council at SCCFS. The purpose of this Council is to act as a united voice for issues impacting urban Indigenous youth in and from care, enhancing stability and providing a safe environment to learn about modern life and Indigenous ways. The Youth Council will support issues, concerns, obstacles and matters brought forward by youth participating and inform the way SCCFS provides services. The Youth Council will also participate in the governance of SCCFS, having one seat at the Board table. Two young people were contracted to work alongside our staff to start to breathe life into the vision of a Youth Council returning to SCCFS. This is exciting work as SCCFS was built upon a foundation of community Councils that guided the development and work of the organization in its early days.

In response to the Calls for Justice outlined in the Missing and Murdered Indigenous Women and Girls Inquiry, SCCFS established an internal working group focused on the Calls for Justice for Social Workers and Those Implicated in Child Welfare. This working group took on the task of reviewing each Call for Justice and examining the current practices of SCCFS. Multiple recommendations will be made to the agency's leadership team to ensure the ongoing safety of our women and girls.

In 2020, we finalized the transfer of Métis children, youth and young adults from MCFD to SCCFS. We have been honoured to take on this sacred


responsibility until such time as Island Métis Family & Community Services receives their delegation. It has been incredibly uplifting to witness the strengthening of relationship between our two organizations and the strong collaborative practice that has unfolded.

While the Ministry of Children and Family Development works on establishing a funding model for Delegated Indigenous Agencies wishing to pursue adoption delegation, we have been focused on developing permanency planning policies for SCCFS. We are grateful to Vancouver Aboriginal Child and Family Services (VACFSS) for allowing us to use Raising Our Children Together, a permanency planning policy rooted in Indigenous ways of knowing and being. SCCFS will be utilizing an adapted version of these policies, aligning them with the practice of our organization.

We have also been focused on increasing our services under C3 delegation. Our intention is to offer support services to the urban Indigenous community, an area of service that remains a gap. MCFD is currently working on determining numbers and funding which will allow our organization to take this service on successfully.

As we move our focus to the work of fiscal year 2021/22, we remain hopeful that our adoption delegation will be finalized and that we will branch our services out further to include the full range of C3 support services. We will continue to navigate our programming and services as safely as possible as COVID-19 continues to present its challenges. Through the work of our MMIWG working group, we will enhance the way in which we keep our women and girls safe in our communities and our Youth Council will further advance the way in which we provide service.

Ekosi.



Report of the Program Manager

This year continued to be a challenging one with seemingly no end to the COVID-19 pandemic. Much effort was put into ongoing office adaptations to adhere to Public Health and WorkSafe BC guidelines. My role continues to be responsible for the overall management of SCCFS's delegated and non-delegated service delivery, including Support Services, Residential Resources and Guardianship and Permanency Planning. In alignment with the vision, mission, and strategic direction of the agency, I provide supervision, coaching, vision, direction, and guidance to the agency's three Team Leaders and report directly to the Executive Director.

During the 2020-2021 fiscal year my focus was on:

- COVID-19 provincial protocol changes and emergency measures.
- Ongoing work towards Adoption Delegation through meetings with other DAAs and the province.
- Overseeing practice and policy and ensuring staff is trained and familiar with Federal Bill C-92 that rolled out in January.
- Human resources which included hiring for vacant and new positions as well as internal and external investigations.
- Working collaboratively with Team Leaders and the Executive Director to re-structure programs and service delivery to meet the needs of our service users as well as the agency.
- Participated in several policy/practice committees with MCFD, Provincial Office and other DAAs throughout the province.
- Assisted in the transfer of Métis files to SCCFS.
- Ensured emergency measures for AYAs and YAGS were implemented.
- Completed funding proposals.

With the acknowledgement, respect, and support of each other we continue to stabilize and adapt to the ever-changing world. I am so proud of our teams, the agency, and the work we all do.

Thank you,

Respectfully submitted by Robin Croteau

Administration
(Maren Gray)

The 2020-2021 year was truly a year about adaptability. As the world responded to the unprecedented Covid-19 global pandemic, the Administration Team worked diligently to shift gears to learn how to perform their administrative functions and support the various SCCFS teams while working from home. Upon returning to the office in May 2020, the team worked thoroughly to ensure that SCCFS was a safe and sanitized office for staff to return to. They participated in lots of training including WHMIS, First-Aid, lots of technical training in various Microsoft Programs, training to support clients through a trauma informed approach and the most recent Bill-C92 *Federal Act Representing First Nations, Inuit and Metis Children and Families*. It has been a busy year that has presented many changes and challenges, but despite it all, we worked together closer than ever. Our team even grew in 2020!

I am incredibly grateful to work alongside this exceptionally strong, professional and passionate team.

With gratitude in my heart, I thank the ləkʷəŋən people, the keepers of this land, whose territory we have the honour and privilege of providing our services on.

Cultural Services (Sarah Underdown)

Xe'XuTuluts'thut Leadership Group:

- The ongoing Covid-19 pandemic has Leadership meeting virtually for an undetermined time.
- A culturally safe learning curriculum has been developed and is being delivered to our youth through great conversations and sharing in our sessions. Topics we covered: Land Rights, Land Acknowledgements, Responsibilities to the lands/waters, Racism and What is a Treaty.
- Caring for Our Elders program where once a month we speak about the importance of our Elders and put together a care package which is delivered to their home. We have provided 2 Elders with a wellness basket and a traditional foods basket.
- In partnership with the Victoria Native Friendship Centre, the youth will be providing artwork to be shared amongst the VNFC Elders group. This project gives connections across generations.

Spring Break Camp:

- Due to the pandemic, spring break camps were cancelled.

Summer Programming:

- Hosted the entire month of August for summer activities. Our homes were given 2 days to choose from the program calendar based on what the children in their homes wanted to participate in.

Building Our Bundles:

- Building Our Bundles is a program offered once per month with the intention of bringing together children and youth, their caregivers, families, community members and knowledge keepers, to share ideas, teachings, and skills with each other.
- Introduced Salmon as Medicine program to families in two parts with TSARTLIP Elder Murray Sampson. Hosted a carving teachings evening.
- Beading with youth during Pro-D Day where youth started beading an abalone pendent.
- Taking care of one's spirit and how candles can represent bringing light to our spirits when they are heavy. We also organized an Indigenous Knowledge Keepers Series with Knowledge Keepers from various territories sharing their knowledge of different teachings.

Children/Youth Support:

- The Cultural Team creates time and space for when our children, youth and families need cultural ways to get through challenging times.

Professional Development Day Camps:

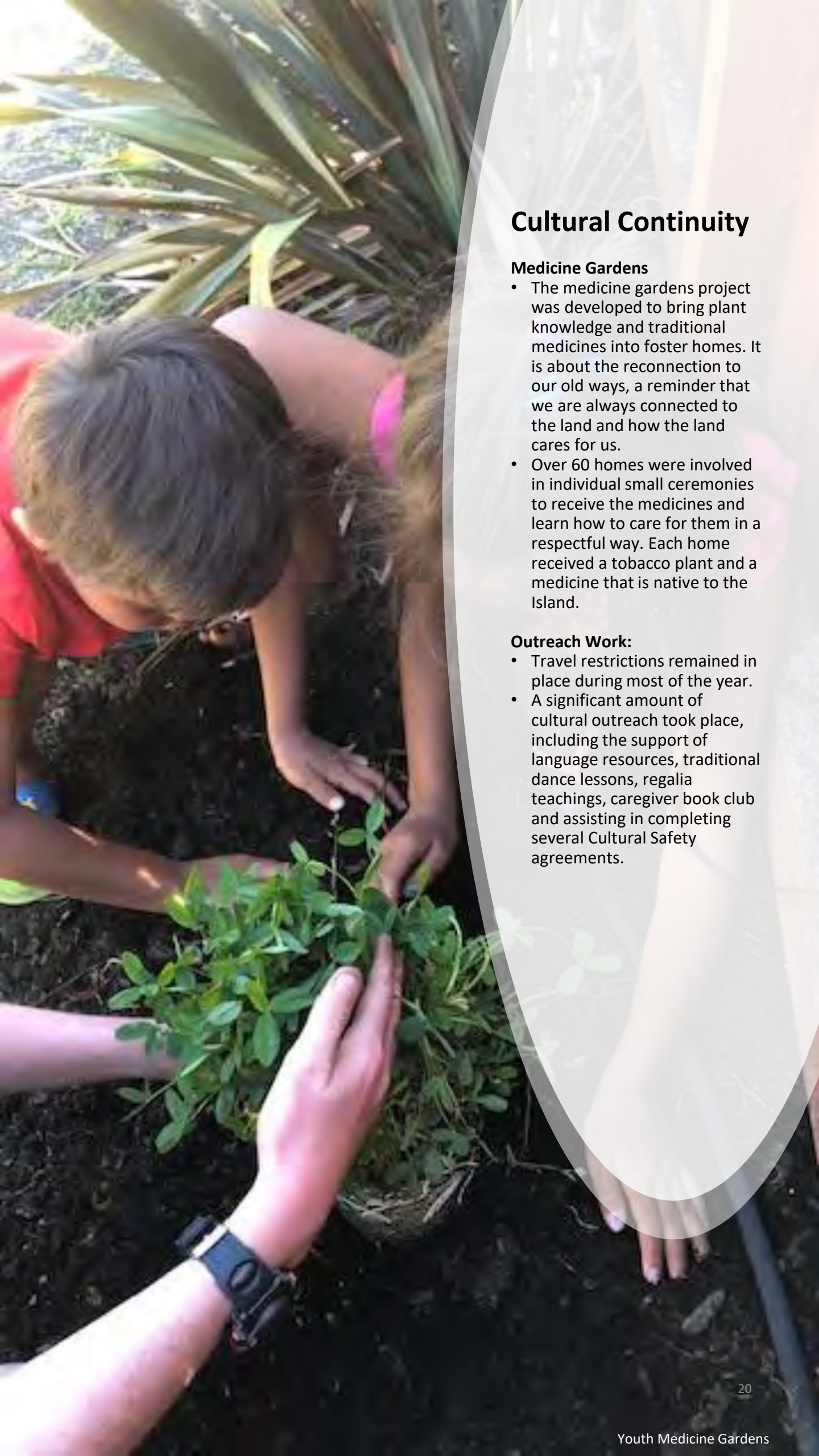
- Cultural programs made the shift into virtual Pro-D Day sessions. Due to the volume of virtual programming we were hosting, there was struggle with engagement so we have postponed until September 2021 where we will be able to resume in person activities.

Salmon as Medicine Program:

- Through funding provided by ŚW,ŹENENITEL Indigenous Foods Initiative we hosted our families with 3 sessions of learning.
- Tsartlip Knowledge Keeper Murray Sampson facilitated a walk through Goldstream where he shared stories and teachings of the lands/waters he and his family have harvested from for generations. We shared a meal over a fire.
- Murray Sampson guided the youth in their witnessing of traditional fishing where some youth got into the waters to have firsthand experience in the traditional ways. We shared another meal over a fire.
- Murray Sampson canned the salmon that was caught during our time together. Due to Covid restrictions, we could not gather but Murray provided step by step photos of the process. The jars were then delivered to each participant to enjoy.
- Each participant was gifted a 3-book series "The Grizzly Mother", "The Salmon Mother" and "The Eagle Mother". These books by Gitxsan author Brett D. Huson gave insight to traditional storytelling and the role salmon plays for many animals.

Traditional Foods Committee:

Through funding provided through the Rapid Relief Fund, SCCFS provided our families with Traditional Foods baskets comprised of traditional foods and wellness items hand delivered to each home. There was a total of 8 rounds delivered, which is 1,224 baskets. Our families were introduced to many traditional foods from across Turtle Island, giving opportunity to new insight into the many foods of Indigenous people.



Cultural Continuity

Medicine Gardens

- The medicine gardens project was developed to bring plant knowledge and traditional medicines into foster homes. It is about the reconnection to our old ways, a reminder that we are always connected to the land and how the land cares for us.
- Over 60 homes were involved in individual small ceremonies to receive the medicines and learn how to care for them in a respectful way. Each home received a tobacco plant and a medicine that is native to the Island.

Outreach Work:

- Travel restrictions remained in place during most of the year.
- A significant amount of cultural outreach took place, including the support of language resources, traditional dance lessons, regalia teachings, caregiver book club and assisting in completing several Cultural Safety agreements.

Guardianship & Permanency Planning (Alysha Brown)

Good day! I feel very honoured to continue to work with this hard-working team and to get to witness the wonderful work they do each day! This year (April 2020-March 2021) has been nothing short of a challenge. Jennifer Chuckry tells me that we do not always need to sugar-coat things, which has been my biggest learning curve this year – some things are just challenging. Like everyone on the planet, we are faced with navigating new and unknown waters as the pandemic shifts and changes. And as guardians, we are responsible for the lives of our most precious and sacred beings while trying to keep our own families and community safe. I am so thankful for our traditional teachings and ways of being, that keep us grounded during uncertain times.

Every day, I am grateful to wake up and go to work with Surrounded by Cedar Child and Family Services alongside this amazing team. I raise my hands to the Lekwungen people who graciously allow us to do our work on their beautiful land.

We have a fantastic team of seven (technically eight!) **Guardianship Social Workers:** Bel Manson, Courtney Norris-Jones, Brian Garvin (covering for Jenna Bailey), Lee Smith (currently on leave), Heather Mann, Amanda Robertson, Natalie Henderson, and Kacie Poskitt. I am so grateful that we have had a mostly consistent team for a while now. Jenna Bailey left in October 2020 to welcome a beautiful baby girl, Charlotte, into the world! With Jenna on leave, we welcomed Brian to the team to cover for the year. Brian came to us from MCFD and has fit in with the SCCFS community very well, I'm not sure how we'll manage without him! Lee also took a leave in January 2021 and is not yet back and we welcomed Amanda Robertson for a year following her practicum in the Spring 2021.

Kacie and Natalie continue to work tirelessly supporting Métis children and youth in care, in collaboration with Island Métis Family and Community Services Society. All of the Métis files have now transferred from MCFD to Surrounded by Cedar and both workers have full caseloads, including Youth Agreements and Agreements with Young Adults!

Together, the team brings a wealth of knowledge and experience working with children and families within the urban Indigenous community and I am so honoured to be able to grow and learn with these workers. We also want to acknowledge that we couldn't do our work without the support of all the other program areas within the agency, as well as supports from our sister agencies.

During the 2020-2021 fiscal year, Surrounded by Cedar Child and Family Services provided services to **182** Indigenous children and youth in the Continuing Care of the Director, youth on Youth Agreements (YAG), and young people on Agreements with Young Adults (AYA). This number is always in fluctuation due to transfers to and from MCFD and Delegated Agencies around the province, transfers to and from other service areas on the Island, as well as the completion of permanency plans and youth aging out of care. This number continues to grow as we are able to keep young people connected to the agency and receive service on Temporary Housing Agreements, COVID-19 Extensions (YAG, ILA) and with the temporary parameters around AYA programming. We strive each day to provide services that are rooted in culture and connectedness, working with children and youth from Nations stretching right across Canada.

Permanency planning continues to be a priority for the team. During the 2020–2021-year, one (1) child was returned to the custody of her mom and dad through a cancellation of a CCO and one (1) child went to live with his parents in Port Alberni! With the pandemic, it was difficult to celebrate these transitions in the way that we usually do but we got creative and conducted a virtual ceremony with the judge, legal counsel, family, extended family and supports. We wish these families well on their journeys together moving forward!

We have hit some bumps in the road with a number of permanency plans with family and other potential caregivers. While this has been disheartening, we also have some really promising family options for other children and youth in care! We are looking forward to travel restrictions lifting, so that some of that important collaborative work with nations and extended family can continue to happen. We are also looking forward to travelling with children and youth again!



During the fiscal year, a total of **17** youth in care and youth on Youth Agreements **aged into the community** (turned 19). Some of these youth continue to engage with our agency in some capacity: many continue to receive support within the Agreement with Young Adults (AYA) program as well as through extensions of other agreements due to COVID-19. When we first began delivering this type of support in 2019, we had 9 active AYAs and by March 2021, we were actively providing service to **38** Young Adults on **AYAs**! This has allowed us to stay connected in a support role to many of the youth who have aged out of care with our agency – we are very grateful to be given this opportunity to continue walking alongside these young adults to support their ongoing learning and/or recovery. Amanda Robertson has taken on the AYA caseload in Lee’s absence and is doing a wonderful job! The team is also working with **24 youth on Youth Agreements (YAG)** during this time. To meet the needs of a growing YAG caseload, we decided to move towards more specialized, high-risk youth caseloads on the team – Bel and Courtney have been identified to take on this important role, working alongside youth workers, police, harm reduction services and outreach teams.


We saw **10 youth graduate** from high school in June 2020 - what an incredible accomplishment for these young people! We wish them all the best on their learning journeys.

The team continues to be challenged by issues around mental illness, suicidal ideation, addictions, and lack of housing. These themes seem to be a constant in our work but continue to support young people the best way we can while working with minimal resources. The pandemic has created some barriers to what this support looks like – we cannot travel with young people to their home communities or to cultural events or visit them at treatment; we can’t celebrate children and youth in the ways we used to and supporting youth to process grief and loss looks very different now. We are so looking forward to returning to a way of life that allows us to do the work in-person, with lots of opportunity for honouring and celebration!

We look forward to the challenges and rewards that the next year will bring! We look forward to a return to feasting and being in the community! We commit to continue keeping children at the center of every decision we make, creating better outcomes for children, families and the communities.

Huy ch q’u.

All My Relations.



Indigenous Children and Youth in Care are Resilient, Educated & Connected

Our youth-in-care are graduating

➡ 10!

Our children/youth-in-care are meaningfully connected to family

➡ 91%

Our children/youth-in-care are actively engaged in culture

➡ 84%

Our youth are employed

➡ 27%

Our Children/
Youth-in-Care
are also
Struggling

Our youth are
experiencing
overdoses

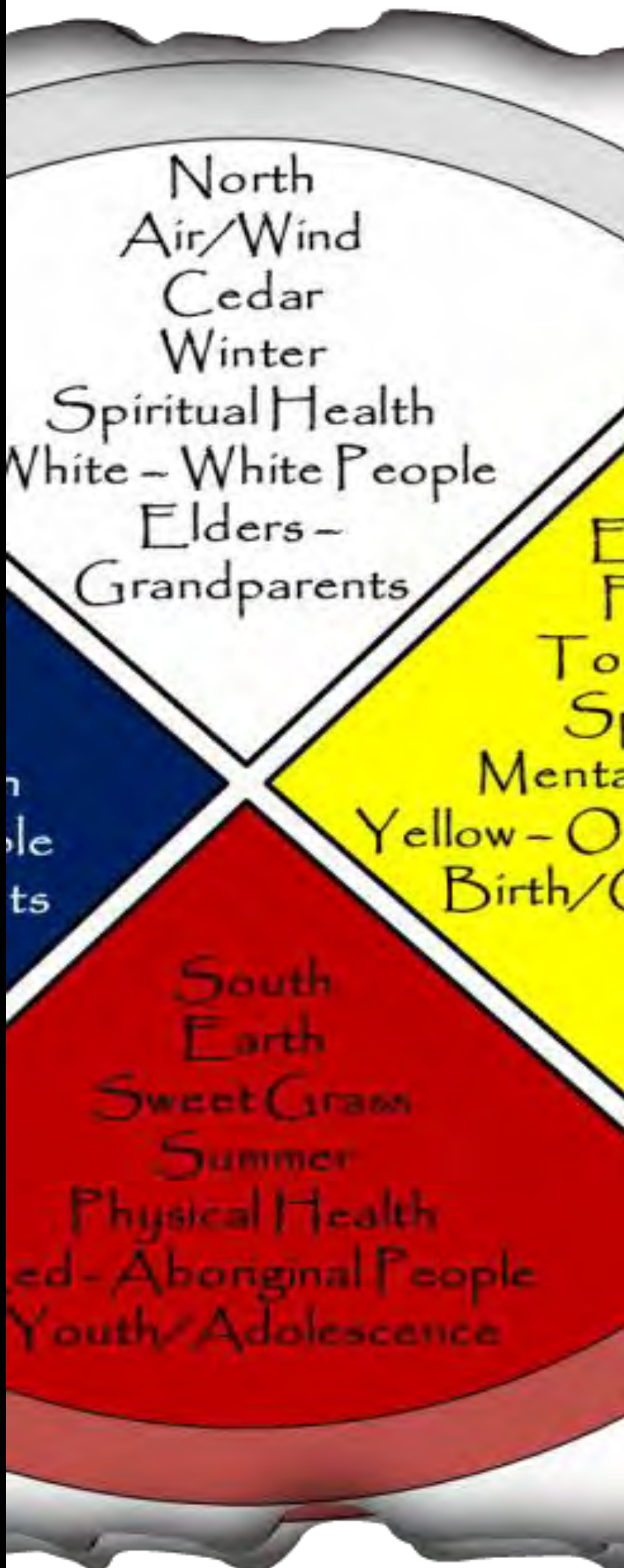
➡ 5%

Our youth are
experiencing
homelessness/
insecure housing

➡ 6%

Our youth are
experiencing
mental health
crises

➡ 11%



Resources & Support Services (Wes Haase)

Resources:

At the close of the fiscal year, there were a total of 37 open foster caregivers:

- 12 of these homes are extended family placements. Of these homes, 5 are active permanency plans as transfers of custody, and one is a plan for an adoption.
- 5 caregivers are contracted service providers, meaning they provide very specific services for our children and youth. Some specialize in the early years, while others support youth that are engaged with high-risk activities like substance use, homelessness, exploitation, etc.
 - One of these service providers has two agreements with SCCFS
 - A two-bed agreement for children with diverse needs
 - A two-bed agreement for youth (female) with high-risk activities
 - A proposal for a 4-5 bed resource for youth with high-risk activities, to be located close to the downtown core.
- 5 homes closed over this reporting period:
 - Two (2) sets of caregivers retired from foster care;
 - One (1) agreement was terminated with SCCFS but the bed is still available through an agreement with MCFD. SCCFS had temporary approval to use this MCFD home for a SCCFS youth. That agreement ended.
 - Two (2) homes were closed because of care home investigations.
- We brought on 4 new caregivers over the reporting period:
 - One family placement was opened as a possible transfer of custody option for 4 children
 - Two transferred from other jurisdictions
 - One set of caregivers is new to SCCFS. They were MCFD caregivers but chose to close 10 years ago for personal reasons. They connected with the SCCFS resources team and have reopened.
 - These new caregiving agreements represent a total of 9 new beds
 - 7 of those are family placements
 - Two (in one home) are level II beds
- The Resources Team held two foster parent appreciation events: October 2020 and March 2021.
- The Resources Team started the Caregiver Recruitment Working Group. Membership is open to all SCCFS employees, and the primary focus is recruitment of Indigenous foster homes. Non-Indigenous caregiver recruitment is still active, but we are committed to having Indigenous children and youth staying with Indigenous caregivers when family is not an option.
- The Caregiver Recruitment Working Group has contracted with a local Indigenous videographer to produce a promotional video about the agency.

Intensive Youth Support:

This service provides support to youth ages 12-27, both from Surrounded by Cedar and the Ministry of Children and Families.

The caseload has fluctuated from 11 to 21 open cases at any given time. Some referrals included one-time-only requests for tasks like applying for government identification, resume support, finding housing, etc. Other referrals were more complex and included daily check-ins with youth who were involved with substance use and exploitation.

There were three Intensive Youth Support workers over the reporting timeframe, and all reported their personal connection and relationship with the youth as a strong protective factor, pointing out that youth were able to talk to them about topics they would not discuss with their social worker or caregiver.

The services provided include the following:

- One-on-one support with youth engaged in high-risk activities
- Helping youth identify safety plans for both high-risk situations and protection from self-harm
- Assisting youth to access resources related to their basic need for food and shelter
- Connecting youth with cultural supports
- Assisting youth who are aging out of care
- Assisting the youth to have their voice heard
- General outreach

The pressure on this program has increased over the past year, in direct relation to the increase in the number of Youth Agreements and Agreements with Young Adults the agency has taken on.

The primary focus of the program remains the health and safety of the most vulnerable youth served by the agency.





Lifelong Connections:

Twenty-four (24) individuals or families were served by this program over the reporting period.

This program continues to connect with extended family networks and Nations to support permanency planning for children and youth served by the agency. Over the past year, the LLCW has provided the following services:

- 6 Cultural Safety Agreements
- 2 Proposal Packages
- 3 genogram/family finding referrals from the Ministry of Children and Family Development

Received 10 delegated Permanency Planning files (for completion of permanency plans).

April – July 2020, the LLCW worked closely with the Cultural Program and helped plan for and roll out several agency working groups and committees, including the following:

- Building Our Bundles: a cultural program hosted by the agency and open to everyone loosely connected to Surrounded by Cedar. This program takes place once per month, 10 months of the year.
- Traditional Food Packages Committee: this group planned for and delivered 4 rounds of traditional foods to every child, youth and young adults served by the agency.
- BC Child and Youth in Care week
- Nest to Wings: this is an annual event in which the agency honours the journeys of youth in care with a ceremony as a way to let them know that they are not alone, as they leave care and find their way in the world, as adults. This year, the agency had to plan around COVID-19, and plan for several individual ceremonies within social/family pods.
- Back to School Picnic: this is an annual event sponsored in part by Surrounded by Cedar. The agency and its partners provide school supplies to any Indigenous family, as requested. This year, the event was modified to meet social distancing guidelines related to COVID-19.
- Foster Parent Appreciation Planning Committee
- Missing and Murdered Indigenous Women and Girls working group

Historically, the primary role of the LLCW included completing genograms and family searches. Once the permanent worker returned from a leave in mid-July 2020, the program began a planned shift and the LLCW started to take a more active role in permanency planning including the completion of proposal packages and cultural safety agreements. This shift also included the LLCW taking delegation training and the training related to the SAFE home study assessment process.

The role of the Lifelong Connections worker has shifted. The worker has taken on CS files for 10 children and youth who are close to the completion of permanency planning processes.

The worker is also revisiting family searches that may need to be updated. As we know, family strength and capacity shifts over time and searches completed within the last 18-24 months could potentially be outdated.

The 18 active referrals over the reporting period equated to 65 individual, family, community member and Nation connections.

Child and Youth Counselling:

The Counselling Program provides culturally appropriate counselling for urban Indigenous children and youth whose emotional wellbeing has been impacted by trauma. The program has incorporated cultural knowledge and wisdom in all aspects of the service with an emphasis on culturally-based healing modalities and restoration of cultural community connections. The intent is to increase the resilience of children and youth managing serious emotional, psychological, or behavioral challenges. The goals of the counselling program are to provide Indigenous children and youth with opportunities: to participate in culturally relevant services that improve their emotional wellbeing and day-to-day functioning; and to strengthen their connection to their community and cultural.

For this reporting period, the counselling program has focused almost exclusively on direct counselling, with almost no opportunity for in-person group work due to COVID-19. The statistics are as follows:

- 21 new referrals
- 34 children, youth and family members received on-going counselling
- Caseloads have fluctuated from 8-22 for each counsellor. At one point over the reporting period, a total of 34 children and youth were actively engaged in counselling.
- 7 caregivers received consultation from a SCCFS counsellor

The SCCFS counsellor also provided mentorship/supervision to the family support worker at Island Métis.

Summary of services:

Circle of Security Parent Program (hosted on the On-Call platform): Dawn Sather was in the midst of delivering this program at the start of the fiscal year. The in-person sessions were interrupted by COVID-19 and, after a short break, picked up using the On-Call virtual platform.

Art packages: Dawn left the agency in November 2020, and Nathalia Gagnon took over as the primary counsellor in the program between Dawn’s departure, and the end of the fiscal. Nathalia specialized in Art Therapy and delivered services by dropping off art packages ahead of counselling sessions, then meeting with the child or youth over the On-Call platform to complete the project. Sometimes, the session was led by the client and Nathalia asked questions about the project, and other times the clients asked Nathalia to complete an art project with step-by-step direction from the client. Both allowed for exploration of the clients’ wellbeing.

Triaging the waitlist: The counsellors managed the waitlist by assessing immediate needs, then either opening new client files within the agency or assisting the client, caregiver or social worker with an appropriate external referral.

Risk Assessments: Both counsellors assisted clients, caregivers and/or social workers with self-harm and risk assessments. Depression and self-harm seemed to be more prevalent (anecdotally) over the last fiscal year.

Direct Counselling: Counselling was delivered using the On-Call platform. In some instances, face-to-face counselling was offered for clients with exceptional needs, and/or as Public Health Orders shifted through the year, so too did the modality of counselling service.

Planning Consultations: These consultations and reports are intended to inform on the clinical lens for major transitions like changing caregivers or managing the complexities of family contact while remaining in care.

Quarterly Caseload Reviews: These reviews are scheduled, and the intention is to share information between the counselling programs and the guardianship program.



The annual Aboriginal Back to School program looked very different this year. In addition to having to cancel the in-person celebrations in every community due to pandemic Provincial Health Orders, we had to eliminate two events in the north due to a short-fall in fundraising this year.

Here in Victoria, we provided supplies and gifts to 1332 students from pre-school to post secondary and a combined total of 2380 students province wide.

The Picnic team was reduced to two truck drivers who delivered supplies to partners in each community over the course of the week. Our partners in Prince George held a drive through event. Port Alberni, Campbell River and Courtenay, which are smaller events, hand delivered kits to families' homes. Tillicum Lelum and Duncan had weeklong pick-up schedules. Here in Victoria, we had pick up locations at Hulitan Community and Family Services new offices, Surrounded by Cedar distributed from their parking lot as did VNFC.

We acknowledge the financial support of the Province of British Columbia, Vancity, Rina M Bidin Foundation, Monk Office, RK Morrow Foundation, Out of the Blue Designs and the in-kind contributions from our friends at Monk Office.

I am so sad to report Rebecca Campbell, my Mother and a member of the Picnic Team since the summer of 2009, passed away in December 2019. I received numerous heartfelt messages of condolence from our partners province wide. The Picnics meant a great deal to my mother, and she loved every minute of the Tour.

2020 Back to School Picnic (Ron Rice)

Audited Financial Statements

Surrounded By Cedar Child & Family
Services Society
Financial Statements
For the year ended March 31, 2021

**Surrounded By Cedar Child & Family
Services Society**
Financial Statements
For the year ended March 31, 2021

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Independent Auditor's Report

To the Members of Surrounded By Cedar Child & Family Services Society

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Surrounded By Cedar Child & Family Services Society (the "Society"), which comprise the Statement of Financial Position as at March 31, 2021, and the Statements of Operations, Changes in Net Assets and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the International BDO network of independent member firms.



Independent Auditor's Report - continued

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

BDO Canada LLP

Chartered Professional Accountants

September 21, 2021

Vancouver, British Columbia

Surrounded By Cedar Child & Family Services Society
Statement of Financial Position

<u>March 31</u>	<u>2021</u>	<u>2020</u>
Current Assets		
Cash (Note 2)	\$ 1,804,217	\$ 1,803,168
Restricted cash (Notes 2 and 6)	81,854	129,546
Accounts receivable	30,730	44,751
Prepaid expenses	70,215	11,689
	<u>1,987,016</u>	<u>1,989,154</u>
Capital assets (Note 3)	<u>200,301</u>	<u>104,802</u>
	<u>\$ 2,187,317</u>	<u>\$ 2,093,956</u>
Current Liabilities		
Accounts payable and accrued liabilities (Note 4)	\$ 310,231	\$ 197,705
Deferred revenue (Note 5)	76,172	421,436
Fund held for child care (Note 6)	81,854	129,546
	<u>468,257</u>	<u>748,687</u>
Net Assets		
Operating reserves	1,518,759	1,240,467
Invested in tangible capital assets	200,301	104,802
	<u>1,719,060</u>	<u>1,345,269</u>
	<u>\$ 2,187,317</u>	<u>\$ 2,093,956</u>

Approved on behalf of the Board


 _____ Director


 _____ Director

The accompanying notes form an integral part of these financial statements.

Surrounded By Cedar Child & Family Services Society
Statement of Operations

For the year ended March 31	2021	2020
Revenue		
Grants	\$ 6,684,395	\$ 5,546,553
Donations	672,905	480,477
Interest	383	1,022
Other	585,838	377,638
	<u>7,943,521</u>	<u>6,405,690</u>
Expenses		
Advertising	67	200
Amortization	40,370	16,014
Child in care expenses	4,452,580	3,785,269
Insurance	6,066	7,492
Professional fees	110,838	167,536
Program expenses	359,396	306,808
Rent and services	204,475	182,428
Salaries and benefits	2,323,580	1,804,138
Security	1,140	486
Telephone	18,840	15,466
Training	9,561	10,268
Travel	21,980	53,853
Technical support	20,837	70,449
	<u>7,569,730</u>	<u>6,420,407</u>
Excess (deficiency) of revenue over expenses	<u>\$ 373,791</u>	<u>\$ (14,717)</u>

The accompanying notes form an integral part of these financial statements.

Surrounded By Cedar Child & Family Services Society
Statement of Changes in Net Assets

For the year ended March 31

	Operating Fund	Capital Fund	2021	2020
Balance, beginning of year	\$ 1,240,467	\$ 104,802	\$ 1,345,269	\$ 1,359,986
Excess (deficiency) of revenue over expenses	414,161	(40,370)	373,791	(14,717)
Interfund transfers	(135,869)	135,869	-	-
Balance, end of year	\$ 1,518,759	\$ 200,301	\$ 1,719,060	\$ 1,345,269

The accompanying notes form an integral part of these financial statements.

Surrounded By Cedar Child & Family Services Society
Statement of Cash Flows

For the year ended March 31	2021	2020
Cash provided by (used in)		
Operating activities		
Excess (deficiency) of revenues over expenses for the year	\$ 373,791	\$ (14,717)
Adjustments for non-cash items		
Amortization	40,370	16,014
	<u>414,161</u>	<u>1,297</u>
Changes in non-cash working capital balances		
Accounts receivable	14,021	7,388
Prepaid expenses	(58,526)	(441)
Accounts payable and accrued liabilities	112,526	1,100
Deferred revenue	(345,264)	(159,273)
Funds held for child care	(47,692)	(100,940)
	<u>89,226</u>	<u>(250,869)</u>
Investing activities		
Capital asset purchases	(135,869)	(66,608)
Restricted cash	47,692	100,940
	<u>(88,177)</u>	<u>34,332</u>
Increase (decrease) in cash during the year	1,049	(216,537)
Cash, beginning of year	1,803,168	2,019,705
Cash, end of year	\$ 1,804,217	\$ 1,803,168

The accompanying notes form an integral part of these financial statements.

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Surrounded By Cedar Child & Family Services Society
Notes to Financial Statements

March 31, 2021

1. Significant Accounting Policies

(a) Purpose

The mission of Surrounded by Cedar Child and Family Services Society (the "Society"), as adopted by the Board of Directors, is as follows:

The purpose of Surrounded by Cedar Child and Family Services Society is to provide child and family services (including statutory services delegated by the Province of British Columbia) to the urban aboriginal community in the Capital Regional District of British Columbia.

The Society is a registered charity and it is incorporated under the Societies Act of British Columbia. The Constitution of the Society does not permit the distribution of funds to the members. In the event of winding-up, the Society's assets shall be distributed to a recognized charitable organization in Canada with similar objectives or to one or more recognized charitable organizations in Canada.

As a not-for-profit organization, it is exempt from income taxes as a register charity under Section 149 of the Income Tax Act.

(b) Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations ("ASNPO").

(c) Capital Assets

Capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the property and equipment including transportation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight-line basis over the estimated useful life of the capital assets commencing once put into use.

Estimated useful lives of property and equipment are as follows:

Computer equipment	3 years
Computer software	2 years
Leasehold improvements	Remaining lease term
Office equipment	5 years
Vehicles	10 years

(d) Revenue Recognition

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

Surrounded By Cedar Child & Family Services Society
Notes to Financial Statements

March 31, 2021

1. Significant Accounting Policies - Continued

(e) Financial Instruments

Financial instruments include cash, restricted cash, accounts receivable, accounts payable and accrued liabilities and funds held for child care. Financial instruments are recorded at fair value when acquired or issued. All financial instruments are recorded at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and capitalized to the financial instrument for those measured at amortized cost.

(f) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates included in these financial statements are the estimate of useful lives of capital assets in the calculation of amortization.

2. Cash and Restricted Cash

The Society's bank accounts are held at one chartered bank. The accounts bear interest at rates of 0.05% to 0.10%.

3. Capital Assets

			March 31, 2021	March 31, 2020
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Art work	\$ 10,381	\$ -	\$ 10,381	\$ 10,381
Computer equipment	185,883	78,081	107,802	396
Computer software	7,202	7,202	-	-
Office equipment	206,562	199,841	6,721	9,748
Leasehold improvements	63,757	35,062	28,695	32,082
Vehicles	54,943	8,241	46,702	52,195
	<u>\$ 528,728</u>	<u>\$ 328,427</u>	<u>\$ 200,301</u>	<u>\$ 104,802</u>

Surrounded By Cedar Child & Family Services Society
Notes to Financial Statements

March 31, 2021

4. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$25,275 (2020 - \$23,168).

5. Deferred Revenue

	2020	Received	Recognized	2021
Deferred provincial grant	\$ 421,436	2,448,254	(2,793,518)	\$ 76,172

6. Fund Held for Child Care

In April 2013, the Society entered into a contract with the Ministry of Children and Family Development of British Columbia (the "Ministry") whereby the Ministry will provide funding to the Society to run the Children in Care (CIC) Guardianship program. The funds provided are only to be used for the costs incurred in the program and any unspent funds are carried forward to be used for next fiscal year.

7. Economic Dependence

The Society received 84% (2020 - 87%) of its revenue from Provincial Government Agencies and remains dependant upon funding from the Provincial Government.

8. Commitments

The Society has entered into a lease with a third party for premises, which expires in September 2023. The minimum annual lease payments, excluding property taxes and operating costs, are as follows:

Year	Amount
2022	\$ 124,239
2023	115,105
2024	35,368
	<u>\$ 274,712</u>

Surrounded By Cedar Child & Family Services Society
Notes to Financial Statements

March 31, 2021

9. Financial Instrument Risks

The Society through its financial assets and liabilities, is exposed to various risks. The following analysis provides a measurement of those risks at March 31, 2021. There have not been any changes in these risks from the prior year.

(a) Credit Risk

Credit risk is the risk that Society will incur a loss due to the failure by its debtors to meet their contractual obligations. Financial instruments that potentially subject the Society to significant concentrations of credit risk consist primarily of cash and accounts receivable.

Bad debts for the past five years have been minimal and the allowance for doubtful accounts is \$nil at March 31, 2021 and 2020. At March 31, 2021, there were no accounts receivables outstanding more than 90 days. The maximum amount of credit risk exposure is limited to the carrying amount of the balances in the financial statements.

(b) Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its obligations as they fall due. The Society attempts to maintain adequate levels of working capital to ensure all of its obligations can be met when they fall due.

10. Remuneration of Directors, Employees and Contractors

The Societies Act (BC) requires that the Society disclose the total remuneration paid to the Directors, for either being a director or for acting in another capacity, as well as the total number of employees or contractors with annual remuneration equal to or greater than \$75,000 and the aggregate remuneration of those employees/contractors. During the fiscal period ended March 31, 2021 there was no remuneration paid to the directors of the Society (2020 - nil). A total of 6 (2020 - 5) employees/contractors received remuneration in excess of \$75,000 which resulted in an aggregate expenditure of \$537,792 (2020 - \$439,457).

11. Comparative Figures

Certain figures from the preceding year have been reclassified in order to conform to the presentation adopted in the current year.

Notes