



5TH ANNUAL REPORT 2020-2021



18 ACCREDITED EDUCATION



THE MEMENGOO PROGRAM

32



36
MIKWAKONKII YOUTH PROGRAM



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MISSION STATEMENT

Shawenim Abinoojii Inc. shares the sacred duty to love, protect and nurture the children in its care by meeting the needs of First Nation children and their families.

Background

To provide holistic care for the mental, physical, emotional and spiritual needs of children, youth, adults, families and communities in need by creating and/or providing culturally relevant experiences, education and training, and support and placement services for the purpose of promoting and supporting self-sufficiency and wellness.

Cultural Statement

Shawenim Abinoojii Inc. recognizes and respects the importance of unique cultural identities of the children, families, and communities of the Southeast Tribal region. Shawenim Abinoojii Inc. supports building strong culturally appropriate and respectful family and home-like environments for children who may not otherwise experience such opportunities.

The term “culturally-appropriate” reflects shared ancestry, history and identity.

A MESSAGE FROM

BOARD CHAIRPERSON



Oral Johnston
Board Chair

Welcome! On behalf of the Board of Directors it is an honour to present the Annual report for Shawenim Abinoojii Inc. 2020-2021.

The Annual Report is prepared under the direction of the Board. All material including economic and fiscal implications known as of March 31, 2021 have been considered in preparing the Annual report. The Board acknowledges this has been a challenging year considering the COVID19 pandemic implications and effect on our organization and our communities we serve.

The Board has continued to focus on governance and monitoring, program review and evaluation. We have continued to work with stakeholders such as the City of Winnipeg, the ownership Southeast Communities, Southeast Child and Family Services (SECFS), Indigenous Services Canada, Canada Mortgage Housing Corporation and numerous others. Given our numerous properties we work out of and the growth of our organization we are considering office centralization. In helping this along our organization was a successful applicant to a CMHC Rapid Housing initiative that landed us \$2.2 million toward the acquisition of 126 Alfred Avenue in Winnipeg. The acquisition of this property is for transitional housing and supports for Youth impacted by child welfare.

These are just a couple of initiatives that we are excited about however, throughout the report you will read more about our progress in this past year.

The Board appreciates all the staff both urban and on reserve for their contributions in what was a challenging year. Our focus will always be to love, protect and nurture the children in our care by meeting the needs of First Nation Children and their families.

A MESSAGE FROM

EXECUTIVE DIRECTOR



Jason Whitford
Executive Director

Boozhoo, Aaniin! Shawenim Abinoojii Inc. is an Anishinaabe way of describing what it means to love, nurture and support a child. Shawenim Abinoojii Inc. (SAI) seeks to honor its name by nurturing the healing, growth and development of the children, youth, and families that we serve. The organization is a non-profit corporation established more than 15 years ago to provide opportunities for kids in care to remain in their home First Nations. SAI has a governance model that includes representation from each First Nation served, recognizing this origin and need for ongoing dialogue and accountability to elected leaders and community:

- Brokenhead Ojibway Nation
- Hollow Water First Nation
- Black River First Nation
- Bloodvein First Nation
- Berens River First Nation
- Pauingassi First Nation
- Little Grand Rapids First Nation
- Poplar River First Nation

A MESSAGE FROM

EXECUTIVE DIRECTOR

This year's annual report highlights include expansion and development of new resources aimed at more homes for children to live and remain connected to their home communities and supporting young people throughout the transition to independence. New homes were established in Hollow Water First Nation and Brokenhead Ojibway Nation, resulting in opportunities for 25 children to remain in or be repatriated to their home communities.

In 2020, SAI was selected to receive Rapid Housing Initiative funding to develop 18 suites for up to 24 youth in and from care at 126 Alfred Avenue. This site includes housing with supports for siblings as well as young families who are approaching independence. Construction is set to commence in April, 2021. 126 Alfred Avenue will also be a central hub for the Memengoo program. As the organization has evolved, office space needs have changed and SAI is considering office centralization strategies to bring together service experiences and promote inter-department function.

As an essential service provider, SAI has continued to operate throughout the COVID-19 pandemic. We adapted and developed new procedures and policy aimed at promoting the safety and wellness of children, families, caregivers and staff. SAI would like to acknowledge and thank our front line service providers for their dedication throughout this year to supporting children and families.

At SAI, we attribute the success of the organization to the collaborative action that is made possible through our unique partnership with the Southeast First Nations and Southeast Child and Family Services. SAI is an evolving entity that will develop in response to the needs and opportunities presented. Significant transformation and growth have occurred over the past five plus years through planning, innovation, and dialogue. Shawenim Abinoojii Inc. leadership is supported by a skilled and passionate management team who meet regularly to share information, challenges, priorities, and opportunities. The enclosed program area reports provide added detail of the interconnected resources and supports.

I would like to especially thank our members, directors, leadership, staff and partners for the meaningful collaboration and efforts that are a part of fulfilling the mandate of SAI.

Kitchi Miigwetch,
Jason Whitford



Shawenim A

Shawenim Abinoojii
Southeast Child

Shawenim Abinoojii

Executive Assistant
Cindy Ramsay

Executive
Jason

Director of Finance
& Administration
Fred Sinclair

Education Development
Specialist
Darcie Cole

Communications & I.T.
Coordinator
Doug Thomas

Director of
Foster Care
Victoria Fisher

Human
Resources

Team Leader
Tracy Finlayson

Accounts Payable Clerk
Diane Harper

Administrative Assistant
Chantell Quill

Support Worker Payroll Clerk
Jennifer Moor

Payroll & Benefits Clerk
Vacant

Finance Clerk
Cheryl Parkes

Finance Clerk
Kurt Finlayson

Receptionist
Tina Whitford

Education Support
Jamie Thorderson

Numeracy & Literacy
Resource Teacher
Amber Clements

Teacher
Haley Graham

Education Support Teacher
TBA

Communications & I.T.
Coordinator Assistant
Rene Marriott

Community Specialized Homes
Shauna Natrasony

Human
Resources

Therapeutic
A

Benens River Coordinator
Mary Benens

Administrative Assistant
Desiree Disbrowe

Bloodvein Coordinator
TBD

Poplar River
Rosalie Franklin

Hollow Water Education Assistant
Christine Nelson

Program Coordinator
Sara Moade

Resource Development
Specialist
Raven Boulanger

Support Work Coordinator
Winona Keeper

Little Grand Rapids
Community Coordinator
Glenda Keeper

Little Grand Rapids
Community Coordinator
Vacant

Little Grand Rapids
Maintenance
Leroy Dandford

Paulingassi
Community Coordinator
Vacant

Administrative Assistant
Dayna Green

Paulingassi Maintenance
Vacant

Ca
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Wel
Mar

Support W
K
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Admini
Ch

Youth Pr

Family W
R

Abinoojii Inc.

Abinoojii Inc. Membership and Family Services

Abinoojii Inc. Board of Directors

Executive Director
Darin Whitford

Human Resource Manager
Sam Ducharme

Human Resource Coordinator
Debbie Ravelle

Artistic Foster Care Program
Alana Garcia

Case Managers
Wendy Allary
Carla Freitas
Ron Vadnais

Wellness Advisor
Marcel Boulanger

Support Worker Coordinators
Kerri Johnston
Erica Sanderson

Administrative Assistant
Christina Harper

Program Coordinator
Vacant

Wellness Coordinator
Ingrid Beach

**Menengoo Program
Manager**
Brandy Kowal

Youth Transition Coordinator
Tyronne Schroeder

**Youth Transitional
Housing Coordinator**
Paywapon Colomb

Lead Employment Coordinator
Darryl DJ Spence

Administrative & Youth Support
Claudia Arthurson/Jamie Neepinak

Manager of Operations
Kayla Curboche

Property Supervisor
Elmer Ames

Administrative Assistant
Taylor Boucher

Lead Carpenter
Darin Whitford

PPE Specialist
Jodene Kowalchuk

**Support Work Program
Manager**
Scott Benschuk

Support Work Supervisor
Tricia Sansregret

Administrative Assistant
Merissa Woodhouse

Visiting Home Coordinator
Jonathan Guimond

Support Worker Coordinator
Alexandria Mc Dougall

Support Worker Coordinator
TBA

Specialized Family Support Worker
Angel Woodhouse

Specialized Family Support Worker
Natasha Breen

Security Guard
Joppee Blacksmith

Security Guard
Arian Monkman

March 31, 2021

COMMUNITY SPECIALIZED HOMES



Description

The Community Specialized Homes (CSH) Program provides community-based placement services to support children in-care in being connected to their First Nation. This program aims to reduce the impact of apprehension, support healthy family relationships, and promote community engagement to provide culturally relevant and community-based care. Growing up in home communities affords children the opportunity for land connection, language retention and positive self-identity.

CSH homes are led by a House Parent and Support Workers who are provided with direction and support by Community Coordinators. The homes are encouraged to participate with community events and initiatives to support community connectedness, healing and development, and building positive relationships. CSH staff are honoured to work alongside community members in providing care for their children.

The CSH Program seeks out First Nation Caregivers from the Southeast First Nation communities. This is to support a connected care-giving approach. This program provides opportunity for community members to engage in meaningful opportunities to provide care for their children. We recognize the inherent connections between youth and their families and communities.

The program offers the following placement resources:

- Child Homes
- Parent Reunification Homes

Placement Overview

Effective Apr 01/2020	Foster Homes	Children	Federal	Provincial
First Nations Communities	30	104	76	27

Effective Mar 31/2021	Foster Homes	Children	Federal	Provincial
First Nations Communities	34	137	108	29

Representation

Shawenim Abinoojii Inc. seeks out caregivers with shared history, identity and experiences. South East First Nations Community members are prioritized for all service roles.

House Parents (34)	Declaration
23	First Nations - SERDC
6	First Nation
0	Metis
5	Non-Indigenous

Activities

The CSH Program Staff partner with community resources to organize and deliver activities for children and families within the First Nations communities. Shawenim Abinoojii Inc. would like to say Miigwetch to the leadership in all the Southeast communities, Southeast Child and Family Services, Waterways, Brighter Futures Health program in Little Grand Rapids and other resources for working together to offer a fun and safe camp experience for our families, children, and youth in the community.

COMMUNITY SPECIALIZED HOMES Cont.

Ba-De-Minook Summer Camps 2020

Shawenim Abinoojii Inc. hosted the 2nd Annual Ba De Minook Summer Mobile Recreation Camp in all 8 Southeast First Nation Communities. In total, 335 children across the Southeast First Nations participated in the activities.

This past Summer 2020, Shawenim Abinoojii Inc. hosted our 2nd Annual Mobile Recreation Camps called 'Ba-de-minook', which translates in Anishinaabe to 'Everyone Come Out and Play'. Throughout the months of July and August, the camps were held every week alternating between all 8 Southeast Communities. Our Youth Activity Workers were responsible for planning and facilitating various activities which promote physical activity, arts, and cultural identity. The camps were free to all community members and we split the day up between ages to ensure age-appropriate activities were available for all children and youth. Parents/guardians were also welcomed and encouraged to attend with their kids as we want to build on the family bond and bring families together this summer.

Morning: Miskwaadesi (Turtle) Group – ages 5 to 10 years

Afternoon: Makwa (Bear) Group – ages 11 to 17 years

Summer Highlight: Pauingassi Family Camp



In August 2020, we were invited to partner with SECFS and their Prevention Unit and Waterways in joining their Family Camp. The camp itself was located a short boat ride away and transportation was made available with a pontoon boat leaving the community every 30 minutes. At the Family Camp, lots of activities were available including canoeing, zip lining, swimming, tubing, crafts, beads, medicine picking, fishing, sweat lodge ceremony and more. Local community members were hired to cook our wonderful lunches and suppers. There was even entertainment – Leonard Sumner and band – as well as fireworks to end off a successful family camp on the last day. With three organizations coming together to offer free, fun, and safe activities for families - there was lots to do and to choose from and lots of supervision for the children and youth.

Achievements

New Homes

Location	New Homes	New Placements
Hollow Water First Nation	4	16
Brokenhead Ojibway Nation	2	8

These homes are developed in response to family needs with a focus on reducing the impact of apprehension and supporting family connection and reunification.

Family Visit Units

The CSH Program maintains Family Visit Homes in the following communities:

- Bloodvein First Nation
- Berens River First Nation
- Pauingassi First Nation

The Family Visit Homes provide community-based family visitation options for children and youth in-care. This option supports children and youth to maintain connections to extended family and home community. The objective of this resource is to reduce barriers to maintaining family connections when children in-care and families reside both on and off-reserve.

Challenges and Strategies

Caregiver Recruitment:

SAI seeks out First Nations House Parents and Support Workers, with priority given to community members of the Southeast First Nations:

- Brokenhead Ojibway Nation
- Bloodvein First Nation
- Hollow Water First Nation
- Black River First Nation
- Berens River First Nation
- Pauingassi First Nation
- Little Grand Rapids First Nation
- Poplar River First Nation

We encourage qualified applicants to contact Shawenim Abinoojii to explore the possibility of becoming a caregiver.

THERAPEUTIC FOSTER CARE

Program Description

The Therapeutic Foster Care (TFC) program provides placement resources for children and youth from the Southeast First Nations who are currently in the care of Southeast Child and Family Services (SECFS). The TFC program aims to be responsive to the varied strengths and challenges of each child and to provide each child with a nurturing, healing and structured environment which supports their wellness, life-skill development and self-identity. The TFC team works to provide holistic support, mentorship and guidance to the foster parents, support workers and children and youth in our homes. Each TFC home is made up of a Therapeutic Foster Parent and a team of Support Workers who are offered support and guidance through the Case Managers and Support Work Coordinators. Youth and children in our homes are offered a variety of activities to support their healing and life-skill development, build positive relationships with others, and deepen their knowledge of culture and traditional practices. In addition, our Family Wellness team works with youth in the program as well as biological families to support personal and interpersonal healing. The TFC team and TFC foster parents support biological families and communities through an inclusive approach guided by Indigenous values and based on the best interest of the child. The TFC team works in partnership with the TFC foster parents, support workers, SECFS Direct Service Workers, as well as the youth to develop case plans that include specific goals. These meetings are guided by a medicine-wheel framework as well as a Signs of Safety framework and include clearly defined goals and strategies to reach these goals.

2020 was a challenging year. The Covid-19 pandemic impacted everyone in our organization and caused us to adapt and change to meet the needs of our children, families and communities. SAI worked hard to keep our homes up to date on all health measures required to keep everyone safe. Personal Protective Equipment was supplied to all our homes and processes and procedures were put in place to ensure that all safety precautions were being taken to keep our children and families safe. Nonetheless, staff, children, Support Workers and Foster Parents all reported positive test results for Covid 19, necessitating extra support from our team to ensure that isolation periods could be properly observed and to ensure that the homes were supplied with everything they needed, both physically and emotionally. Covid-19 supply packages were provided to each home in addition to activity packages and extra gifts at Christmas to bolster people's spirits. Throughout the year, efforts were made to support foster parents through providing information regarding resources, public health updates, and activities to do with the children while observing social distancing rules.

The TCF Program Includes four types of homes

Youth Homes provide safe, nurturing and structured homes for youth ages 11-17. TFC currently has eight (8) female youth homes, 10 male youth homes, and one mixed gender home. Several of these homes provide care for youth who are gender fluid and are placed in the home in which they are most comfortable.

Child Specific homes are developed at the request of SECFS for youth and children who may need more intensive support. TFC currently has three (3) child specific homes with four (4) children.

Intensive Family Reunification Homes provide placement for children along with their parents in a supported environment where foster parents offer teaching, supervision and mentorship to parents on their journey toward parenting independently. TFC currently has three (3) Intensive Family Reunification homes.

Sibling Reunification Homes provide placement for larger sibling groups to maintain the family connection. TFC currently has five (5) Sibling Reunification Homes.

Indigenous Representation

Shawenim Abinoojii Inc. seeks out caregivers with shared history and identity and experiences. South East First Nations community member are prioritized for service roles.

Foster Parents	Declaration
First Nation (SERDC)	8
First Nation	9
Metis	6
Non-Indigenous	5

Placement Overview

Home Type	Homes April 1, 2020	Homes March 31, 2021	Children
Youth	16	19	57
Sibling Reunification	4	4	12
Family Reunification	3	3	18
Child Specific	3	2	3
Totals	26	28	90

Wellness Program

This past year saw the start of the Wellness program. The role of the Wellness program is to promote health and wellness for all people connected to SAI, including staff, caregivers, children, youth, families and communities. The focus of their work is on teaching, guiding and providing opportunities for cultural healing and support.

Intensive Family Reunification Homes

In 2019, TFC revised the format for our Intensive Reunification Homes and this program was strengthened in 2020. The Intensive Reunification Program utilizes a holistic approach to collaborative care to aid families in long-term reunification. Biological parents reside in the licensed foster home with their children (in-care) and receive mentorship from a skilled team of care providers that includes a House Parent, Support Staff and Program Staff, including a Case Manager and Therapeutic Support, along with support from the Wellness team. The SAI team works collaboratively with the SECFS Direct Service Worker and other collaterals to surround the family with wrap around services. The program aims to prepare families for independence from the child welfare system through supportive practice of daily parenting and affiliated life-skills. The objective is to successfully prepare parents for long-term reunification.

From April 2020 to March 2021 several families were reunified through our program. One sibling group of 5 was successfully reunified with their parents. One mother who lived in a Reunification home in her Home Community successfully completed her time in our program and moved into independence with her children. One mother who lived in a Reunification home in Winnipeg also successfully completed her time in the program and moved out with her two children. Three new families moved into our reunification homes, including into a new home purchased for this purpose. Additionally, one young woman in care is living in a home in our program, along with her infant, who remains in the care of his mother.

In the past year, TFC worked with 7 mothers and their combined 18 children in the IRH program. As of March 2020 there were 5 Intensive Reunification Homes in operation, up from 2 in 2019. This includes a Reunification Home in Hollow Water and another in Poplar River, along with two homes in Ste. Anne and one in Winnipeg. The goal is for this program to be developed into its own program in 2021/22 so that focus can be given to ensuring that reunification is a top priority for SAI.

HUMAN RESOURCES

Description

Human Resources provides support throughout the organization to management and employees. Areas of responsibility include, but is not limited to, recruitment and retention, organizational development, training and development, policy and procedures, employee relations, and performance management.

Activities

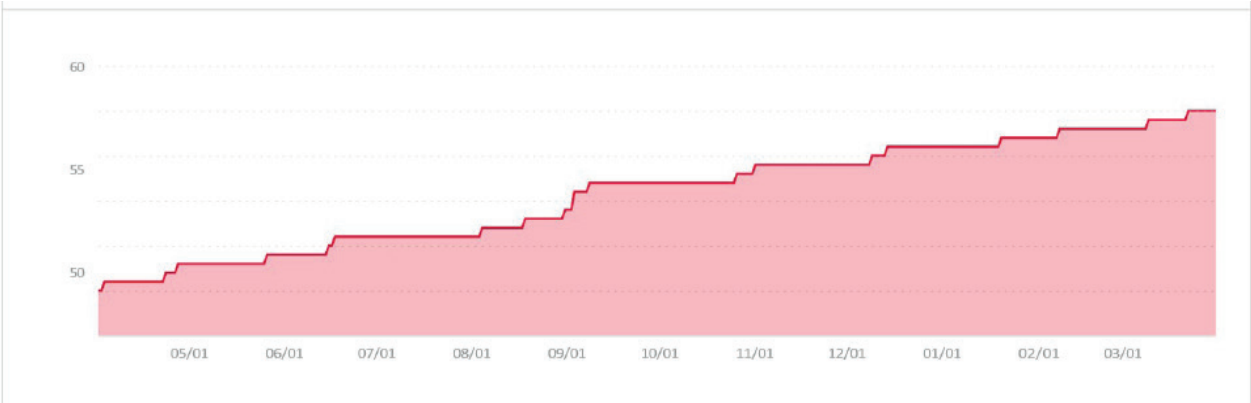
The Human Resources department continues to circulate COVID-19 response memos and will do so for the duration of the pandemic. The province is still under Code Red and new Public Health Orders are in place to curb the spread of the third wave. New restrictions continue to be put into place by the province and any updates are provided to Shawenim Abinoojii Inc (SAI) employees on a regular basis.

Human Resources continues to work with the Workplace Health and Safety Committee to ensure plans are in place to ensure employees are on staggered work schedules, wearing face masks, staying home when sick, and following all other universal health precautions. Steps have been put in place to respond immediately to confirmed positive cases of COVID-19 which includes, but is not limited to, the immediate office closure, disinfection of the whole office and encouraging staff to receive testing if required. Going forward, the Workplace Health and Safety Committee will be formalizing a pandemic policy, to ensure staff are adhering to protocols to prevent the spread of the virus.

The Maintenance department is tasked with tracking PPE and coordinating the disinfecting of offices every second day. With the help of the Wellness team SAI continues to track employee COVID-19 testing and transmission to ensure the health and safety of our employees, families and all those we encounter during our day-to-day tasks.

Shawenim Abinoojii Inc. continues to operate normally, although, activities in the human resources department have slowed down. More specifically in the area of recruitment which has decreased slightly during the pandemic; however, the human resource department continues to process new hire packages contributing to the overall growth which led to 20 new hires over the past year.

- Complete a file audit
- Update salary scales



Priorities

- Implement a Human Resource Information Management System
- Schedule leadership training for all managers and ongoing training for all SAI employees

Challenges

Shawenim Abinoojii Inc. was challenged with a surge of absences in the workplace related to COVID-19 and managers have been encouraged to contact the Human Resources department for further guidance. Over time that decreased by mitigating risk in the workplace, having clear expectations, communicating with staff regularly, providing timely and accurate information with all staff directly during the COVID-19 pandemic.

Processing Prior Contact Checks for new employees continue to be a struggle and SAI continues to work with the SECFS to ensure these are processed in a timely manner. In addition, the Human Resources department ensures new employees complete mandatory background checks and update their criminal record and child abuse checks every two (2) years thereafter.

Shawenim Abinoojii Inc. provides employment for 60 full-time staff and close to 250 support workers/respite workers for the 8 Southeast Communities we serve. Retention of these employees is a top priority of the human resource department; therefore, a comprehensive orientation process will be developed, and training and development will be a priority for all new hires, specifically for our support workers.

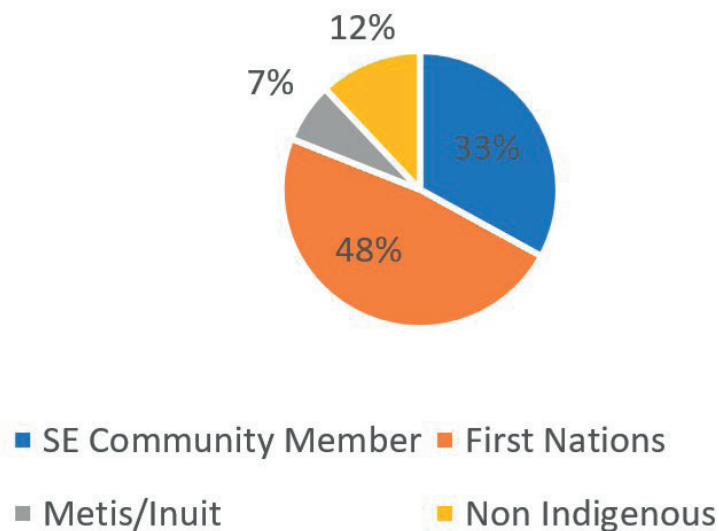
Recruitment in the communities continues to be an on-going challenge. More specifically the recruitment of House Parents in Berens River, Pauingassi, and Poplar River, as well as the Community Coordinator roles in Bloodvein, Pauingassi and Hollow Water prove to be challenging positions to fill. A goal for the next fiscal year and onward will be to revamp the recruitment process by updating our job postings and finding new ways to increase traffic to our careers page on our website.





STATISTICS ON FIRST NATION EMPLOYMENT

Employee Demographics 1



60 Full-Time Employees as of March 31, 2021

ACCREDITED EDUCATION DEPARTMENT

Description

The Education services area of SAI focuses on creating education opportunities for the children and youth affiliated with Shawenim Abinoojii. Programming is offered in several ways. There is an independent school or high school and adult learning classroom at 181 Higgins Avenue. This program has ongoing intake. This ensures children and youth have a seamless transition to school. At Shawenim Abinoojii School, we focus on academics and addressing gaps in learning, we are creating individual paths with our learners, and we spend time providing a balance of academics social and physical activities and personal growth planning.

At Ste Anne, families that are located in the Ste Anne/Ste Genevieve area can access immediate, individual and supportive education to meet the multi-leveled needs of our children in our home cluster. Land-based activities and cultural exploration enhance our elementary and early seniors high programming.

The education arm of Shawenim Abinoojii Inc also responds to the individual and academic needs of families and children and youth through advocacy, individual education program development, resource identification and support, and research and innovation. Creating pathways into schools and supporting transitions creates school success. We strive to provide practical, culturally appropriate entryways for children and youth by bridging communities and cultures.



In our communities, we have provided literacy and numeracy support through resources, activities, and staff support. Through the pandemic, travel to communities has limited our ability to be responsive to educational needs but we have ensure children in our homes have access to reading, writing and math literacy supports through distance distribution.

The overall objective for the Education Program is to create pathways for children and youth to return to school, progress in their academic level, and to honor their gifts within our First Nations principles of learning. Our education programs balance the intellectual, physical, cultural, and social development of children and youth we serve.

Cultural and Land based activities:	
Drum Making	Weekly Elder visits/counselling
Pow Wow demonstration and Teachings	Hoop dancing and teachings
Beading	Tipi Building
Sweats	Naming Ceremony
Medicine picking & Teachings	Ice Fishing
Hunting techniques such as snaring	Snow shoeing
Skirt making	Gardening
Grieving ceremony	Moccasins

ACCREDITED EDUCATION DEPARTMENT

We have gym sessions at both sites through the generous donation from Manitoba Aboriginal Sports and Recreation Council. A gym space at Sports for Life in the downtown Winnipeg area provides healthy physical and social development for all students from the school as well as the grade 8 and 9 students from our Education Resource Centre. We also acknowledge balance in wellness and development by take students skating, fishing, and to ceremonies and cultural camps.

Shawenim Abinoojii School

In Winnipeg, MB SAI has a school site that consists of one large, centered classroom. Two certified teachers work with 27 enrolled children and youth. The majority of youth are not in school due to a variety of experiences contributing to attendance and academic conditions that make alternative, cultural significant programming a priority. We also employ First Nations educational assistants who work within the classroom and community to provide guidance and support to our students.

The Educational Development Specialist provides administrative and programming oversight while continuing to seek opportunities to address the academic needs of all children and youth in Shawenim Abinoojii Inc's care. All staff strive to identify and support the diverse strengths and needs of our children and youth of SAI.

Our programs are student focused, and our goal is to provide a healthy, caring, and supportive safe space. Staff provide a positive role model for our students, while building a positive relationships. We are please to confirm that the school year 2020-2021 was a successful school year, and nominal funding was approved for the fall of 2021-2022. This means that ever student that is enrolled will be funded through Manitoba Education on an ongoing basis. Meeting the requirements of Manitoba education while ensuring we are responsive, appropriate, and significant to the wellbeing of our children and youth will ensure we continue to receive funding the same as every other provincial school in Manitoba.

Number of Students from each of our communities:

Southeast Community	Number of Students
Pauingassi	1
Bloodvein	5
Little Grand Rapids	4
Hollow Water	1
Berens River	3
Poplar River	3
Brokenhead	2
Total	19 Students

We do have students that are out of care, and attend that school as mature students.

Education Resource Centre

The Education Resource Centre is staffed by a certified Teacher and one certified Educational assistant. The school teaches Kindergarten to Grade 8, it is a multi-grade level classroom. The reunification home and the boys group home utilize the school site. Students are provided one to one teaching instruction and provided an education plan. The school site is in rural Tache, MB, and staff are able to implement land-based education with students and parents when deemed possible. Below you will note which communities our students come from.

Southeast Community	Number of Students
Pauingassi	5
Bloodvein	1
Little Grand Rapids	2
Hollow Water	1
Berens River	0
Poplar River	0
Brokenhead	0
Total	9

SUPPORT WORK PROGRAM

Program Description

Shawenim Abinoojii Inc's (SAI) Support Worker Program provides several support services for children and families, exclusively to Southeast Child and Family Services (SECFS). These support services can be on an on-going basis or as needed. SECFS social workers request support worker services by emailing completed request forms to the Support Worker Coordinators. They can request one-to-one mentoring, family enhancement, supervision of family visits, or transportation of children.

Mentoring - Mentoring services provide a child or youth one-on-one time with a support worker. The support worker will engage the child or youth in healthy recreation, help the child or youth acquire needed life skills, facilitate culturally appropriate activities, or assist in achieving any other goal as needed.

Family Enhancement - This support service is designed to help prevent children from entering CFS care, or to support a family's reunification process. The support worker will help the family in building a healthy home environment. Support workers may help families develop skills in parenting, budgeting, maintain a healthy home environment, or in accessing community resources that may assist the family.

Family visits - Support worker services can be accessed to supervise and support visits between children, siblings, and parents. These visits can happen at the Shawenim Abinoojii office visiting rooms, visiting homes, at hotels, in parents' homes or facilitated in the child's home community. Support workers may be responsible for transporting children and possibly their family members, as well as providing periodic check-ins or constant supervision during the visit.

Emergency - A support worker's service may be requested on an emergency basis. This could include, for example, providing support or supervision for a brief hospital stay, supervising a family visit, or transporting or escorting a child.

As of March 31st, 2021, the Support Work Program had 70 active support workers. Support workers hold casual employment status, with some working close to 40 hours per week and others working only several hours per week. Out of the 70 support workers:

- 42 support workers identified as Indigenous
- 28 support workers identified as Non-indigenous
- 9 support workers are from the Southeast First Nations

There was a significant loss of support workers over the course of the 2020-2021 year. As stated by several exiting support workers, this was in large part a result of the drop in available work due to COVID-19 restrictions, causing support workers to seek work elsewhere.

Activities

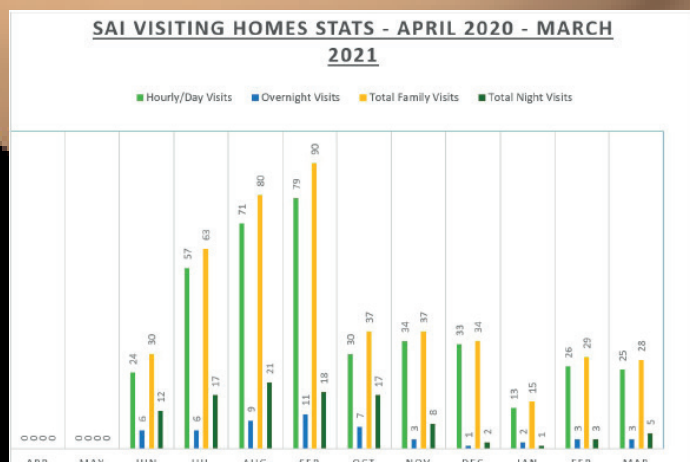
The table to the right reflects the number of individual overnight visits and day visits the Support Worker Program assisted in supporting and facilitating. The program's role in the visits could have been supervising, either periodically or constantly, providing transportation to children or parents, or a combination of several of those duties. The volume of visits appeared tied to the COVID-19 waves. As daily case counts grew, there were less visits being facilitated (except for the initial onset of the pandemic, where everything was essentially put on hold).

Support Work Program Visiting Home Monthly Use			
2020-2021			
Month	# Hourly Visits	# Overnight Visits	Total Family Visits
April	0	0	0
May	0	0	0
June	24	6	30
July	57	6	63
August	71	9	80
September	79	11	90
October	30	7	37
November	34	3	37
December	33	1	34
January	13	2	15
February	26	3	29
March	25	3	28

Shawenim Abinoojii Visiting Homes

Family Visits: There were two duplexes (four residences) used as Visiting Homes this past year, one located on Cathedral Avenue, and one located on Manitoba Avenue. By the end of March 2021, there was a plan to transfer one part of the Manitoba duplex over to the Shawenim Abinoojii Memengoo Program to house two of the Memengoo Program participants. The second part of the Manitoba Avenue duplex will transfer to Shawenim Abinoojii foster care programs, to be used as an emergency resource. The Support Worker Program will seek out a new duplex in summer 2021 to replace the Manitoba Avenue duplex. The table to the right shows how often the Visiting Homes were used. The usage is much less than previous years, which is a direct result of the COVID-19 pandemic.

Mentoring Services



Mentoring Services:

Support Work Program Mentoring Services			
2020-2021			
Month	Total Support Hours	Number of Children Receiving Service	Average Hours Per Child
April*	1008	19	53
May	56	2	28
June	195	6	32.5
July	513	6	85.5
August	513	10	51.3
September	608	17	35.7
October	1057	16	66
November	1200	20	60
December	1200	20	60
January	1099	17	65
February	910	13	70
March	1015	14	72.5

*services on-hold due to initial pandemic restrictions, although these requests remained active

SUPPORT WORK PROGRAM

Family Enhancement Services

Support Work Program Family Enhancement Services			
2020-2021			
Month	Total Support Hours	Number of Families Receiving Services	Average Hours Per Family
April	1499	42	35.7
May	977	15	65.1
June	1176	29	40.5
July	1698	31	54.8
August	416	18	23.1
September	612	10	61.2
October	1872	31	60.4
November	1911	37	51.6
December	2280	39	58.5
January	2494	35	71.3
February	2317	35	66.2
March	2536	38	66.7

On-Call System and Services

The Shawenim Abinoojii Inc. Support Worker Program on call system is available to the support workers, SECFS, and All Nations Coordinated Response Network from Friday at 4:30pm – Monday at 8:30am. There were several objectives in creating this system. The objectives are: to provide weekend support and direction to the support workers, allowing them to ask questions or seek information; to try to minimize missed visits by having someone coordinate coverage for support workers; to provide a way for after hours collaterals (SECFS, ANCR, etc) to contact the Support Worker Program with concerns or to relay necessary information.



THE MEMENGOO PROGRAM



Program Description

The Memengoo Program provides transitional housing and intensive case management supports to Indigenous youth aged 18-25 in and from care. The program continues to receive funding from End Homelessness Winnipeg, in recognition of the high rates of former youth from care experiencing homelessness in Winnipeg.

Our vision is that Indigenous youth in and from care have access to culturally appropriate transition supports, empowering them to build their skills, knowledge, and resources to ensure a smooth transition to living as an independent adult in the community, while establishing a sense of identity. The program strives to achieve this vision through the following objectives:

- Providing culturally appropriate housing and homelessness prevention supports.
- Providing culturally appropriate intensive case management, to prepare youth for transitions from care while building skills and competencies.
- Providing holistic programming that supports skill development while building a sense of identity.
- To support all youth in the Memengoo program to develop a sense of belonging, independence, mastery and generosity.

Youth referred to the program may be referred to the transitional housing or community stream of the program. Once a youth completes an intake, they are assigned a one-on-one Youth Transition Coordinator who provides case management services including goal setting, resource connecting and advocacy.

"It helped me so much, I honestly don't know where I'd be if this program didn't exist, I'm very thankful."

—

Former youth in care and Memengoo home tenant

Youth Served	
New Memengoo Intakes Completed	17
Total Youth Supported through Memengoo Supports Programing	49
Number of Youth Accepted in Mikwanokii	13
Youth Served	62

Youth Demographics at Point of Intake 2020-2021*	
Average Age	19.5 Years
% of Youth in CFS Care	10
# of Youth Exited Care	7
Youth from the South East First Nations	15
Youth from other First Nations	2
<i>*These stats do not include Mikwanokii</i>	

Memengoo Housing:

Since the Memengoo Home opened in June of 2019, 19 youth have been housed in the program. Nine youth moved into Memengoo House throughout the 2020-2021 year with all rooms being occupied as of March 31st.

44 % of youth who stayed under six months moved due to substance related issues, Making this number one reason for short term tenants moving out.	43% of youth who stayed over six months moved due to private, permanent housing, making this the number one reason for long term tenants.
Regardless of how long a youth has stayed in the program, moving in with family or a partner is one of the key reasons youth move out of the Memengoo House, with 43% of all Former Memengoo house tenants moving out of the program to live with family/partner	

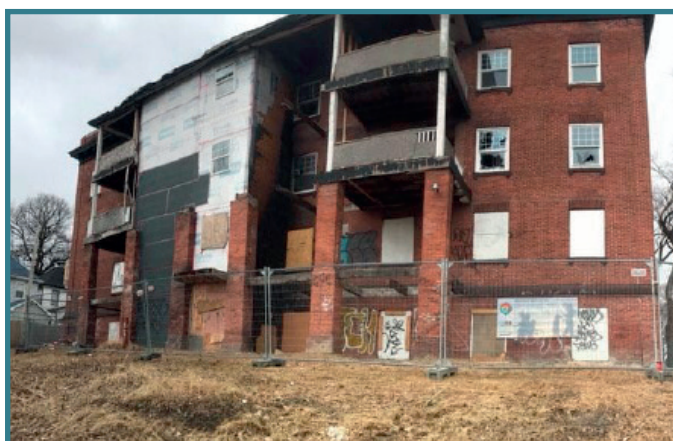
While in the home, youth are provided on-site supports and programming. One former tenant shared that staff were

"always there emotionally to help no matter the situation."

The house operates with one full time youth transition worker, funded by End Homelessness Winnipeg, a live-in mentor and casual support staff funded primarily by Shawenim Abinoojii Inc.

THE MEMENGOO PROGRAM Cont.

126 Alfred Ave



In December 2020, SAI was selected to receive Rapid Housing Initiative funding to purchase 126/140 Alfred Avenue. This property will eventually provide 18 suites for up to 24 youth in and from care, while also serving as the hub for Memengoo and offering range of on-site resources and supports. SAI has undertaken a fundraising initiative to help support the project and construction is set to begin in April of 2021.

Outcome Activity	Number of Youth
Housed	19
Returned to First Nation	4
Youth Referred to Community Resources	29
Started Employment/Employment Training	9
Registered for School	9

Achievements

Memengoo staff continued to provide direct services throughout the Covid-19 pandemic, with a variety of adaptations and enhanced safety protocols. Through doing this, the program achieved its primary funding objectives.

Community Based Supports

Thanks to funding from End Homelessness Winnipeg, Memengoo continues to provide a range of supports to youth who have or are about to exit agency care and who are living in the community. These supports help prevent youth exiting care from experiencing homelessness.

Supports Include

Basic needs resources provided out of 1344 Main Street:

- Food/snacks
- Hygiene, including socks & underwear, plus access to a shower
- Pregnancy tests & Safe sex supplies
- Free laundry
- Emergency safe storage for youth experiencing homelessness

One Case Manager plus additional support provided by our Admin & Youth Support staff

- One on one support, including help with ID, Employment & Income Assistance, Housing and more.- Advocacy where needed
- Referrals to community resources
- Help researching and printing resources
- Access to clothing and household donations
- Programming

Workshops

The Memengoo Program adapted to the Covid-19 pandemic by providing workshops both in small group format and on-line in a private Facebook group. Staff also utilized Zoom and Microsoft Teams. This included creating "to-go" workshop kits and delivering these to program participants.

Workshops	
Life Skills	15 Workshops
<ul style="list-style-type: none"> ▪ Rentsmart ▪ Various cooking workshops, in person and online ▪ Building a fire, in person and online ▪ Gardening 	
Cultural	25 Workshops/activitie
<ul style="list-style-type: none"> ▪ Beading (Earrings Lanyards) led by Memengoo Staff and Youth ▪ Youth-facilitated dreamcatcher making and youth-facilitated skirt making ▪ Drum and rattle making ▪ Virtual smudge tachings & Delivery of smudge kits for youth at home 	

In total, 36 unique youth participated in Memengoo workshops throughout the year. This does not account for additional youth who participated/viewed on-line workshops.

THE MEMENGOO PROGRAM Cont.

Mikwanokii Youth Employment Program

SKILL IMPROVEMENTS

In September 2020, SAI received funding from the Youth Employment & Skills Strategy to start the Mikwanokii employment program. Thirteen youth were accepted into the first two rounds of the program, with 54% of them completing the full 10 weeks of the program. Mikwanokii partnered with SEED Winnipeg to offer the Money Stories program, which youth ranked as one of the most helpful components of the program.

SKILL IMPROVEMENTS REPORTED BY MIKWANOKII PARTICIPANTS

Based on entrance/exit surveys completed by youth

Average scores on communication, using a computer for job related purposes, writing/reading for job related purposes, and ability to understand and complete forms all increased.

Youth reported feeling more confident applying for jobs or school and being more motivated to pursue these opportunities.

“[Mikwanokii] made me really think hard about what I want in life.”

Mikwanokii helped give [me] “the confidence to apply and communicate with co-workers.”

Challenges & Strategies

Housing is often a challenge for youth due to a lack of affordable housing, lack of housing providers willing to accept youth without a co-signer, and youth struggling to maintain housing when living alone. SAI is striving to address these challenges by developing 126 Alfred Avenue while also working closely with SECFS to develop the program to meet the needs of youth exiting care.

Staff in the program have observed that many of the youth are often struggling with substance misuse, mental health issues, and a general sense of disconnection. Young people are often uncertain of what they want to do in their future, and struggle to see themselves reaching the capacity that our staff know the youth are capable of. Helping youth establish a sense of identity is a key piece of all our programming and supports. In the 2021-2022 year, the Memengoo Program hopes to build on this by offering more culturally based programming, additional housing which will allow for more intensive ongoing work with the youth, as well as more addictions/mental health supports.



FINANCE DEPARTMENT

Description

As Shawenim Abinoojii Inc. has grown, the finance department has taken additional steps, in line with recommendations through independent professional audits, to improve the operations of and supports provided by our finance department:

- Working with Managers to develop annual budgets
- Providing financial statements for board review and approval
- Developing financial job descriptions
- Revising financial policies and procedures
- Working with the department of Human Resources to develop an organization wide salary scale
- Ensuring clear separation of duties according to general accounting principles, such as:
 - » Separation of duties related to receipt of funds, deposit of funds and entrance into accounting software
 - » Payroll is reviewed by the Director of Finance prior to being processed
 - » Deadlines for submission of credit card receipts, which are reviewed and reconciled by an alternative finance staff
 - » Bank reconciliations are approved by the Director of Finance and the Board of Directors on a monthly basis

As Shawenim Abinoojii Inc. continues to grow, the finance department continues to adapt to ensure the effective and efficient operations of the organization.

SHAWENIM ABINOOJII INC.
FINANCIAL STATEMENTS
MARCH 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Directors
Shawenim Abinoojii Inc.

Opinion

We have audited the accompanying financial statements of Shawenim Abinoojii Inc., which comprise the statement of financial position as at March 31, 2021, and the statement of revenue and expenditures, 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 Shawenim Abinoojii Inc. as at March 31, 2021, and its financial performance 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 Shawenim Abinoojii Inc. 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.

Other Information: Annual Report

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

(continued.....)

AUDIT - TAX - ADVISORY

Baker Tilly HMA LLP is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Shawenim Abinoojii Inc.'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 Shawenim Abinoojii Inc. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Shawenim Abinoojii Inc.'s financial reporting process.

Auditor's Responsibility 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.

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 Shawenim Abinoojii Inc.'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 Shawenim Abinoojii Inc.'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 Shawenim Abinoojii Inc. to cease to continue as a going concern.

(continued....)

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.

Baker Tilly HMA LLP
Chartered Professional Accountants

Winnipeg, Manitoba
September 1, 2021



SHAWENIM ABINOOJII INC.

STATEMENT 1

STATEMENT OF FINANCIAL POSITION

MARCH 31

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 1,962,609	\$ 2,041,495
Accounts receivable (Note 3)	298,164	373,868
Due from Southeast Child and Family Services (Note 4)	7,810,405	5,127,790
Prepaid expenses	151,564	-
	<u>10,222,742</u>	<u>7,543,153</u>
CAPITAL ASSETS (Note 5)	<u>7,148,966</u>	<u>5,482,337</u>
	<u>\$ 17,371,708</u>	<u>\$ 13,025,490</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 7)	\$ 959,910	\$ 1,108,542
Deferred revenue	84,500	-
	<u>1,044,410</u>	<u>1,108,542</u>
DEFERRED CAPITAL CONTRIBUTIONS (Note 8)	<u>2,051,514</u>	<u>667,666</u>
	<u>3,095,924</u>	<u>1,776,208</u>
NET ASSETS		
UNRESTRICTED	9,178,332	6,434,611
INVESTED IN CAPITAL ASSETS	<u>5,097,452</u>	<u>4,814,671</u>
	<u>14,275,784</u>	<u>11,249,282</u>
	<u>\$ 17,371,708</u>	<u>\$ 13,025,490</u>

Approved on behalf of the Board

Director

Director



SHAWENIM ABINOOJII INC.

STATEMENT 2

STATEMENT OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

	2 0 2 1	2 0 2 0
REVENUE		
Southeast Child and Family Services	\$ 26,486,264	\$ 23,863,581
End Homelessness Winnipeg – Reaching Home	200,000	183,169
Insurance proceeds		150,000
Other	131,902	27,525
Interest income	18,023	45,607
Amortization of deferred capital contributions	35,441	17,700
	<u>26,871,630</u>	<u>24,287,582</u>
EXPENDITURES		
Administration	114,455	136,014
Amortization of capital assets	428,344	305,137
Bad debts	315,725	
Bank, interest and services charges	56,996	51,948
Community donations	10,348	20,825
Community equipment	320,837	100,147
Community programs	179,523	438,045
Insurance	115,714	87,315
Meetings, travel and freight	259,382	368,187
Memengoo - Youth transition support	234,172	165,003
Professional development	12,880	28,823
Professional fees	281,499	229,579
Property taxes	58,636	52,422
Rent	1,516,936	775,388
Repairs and maintenance	313,426	697,211
Respite and foster care	9,300,700	9,214,611
Staff programming	18,479	39,841
Supplies	336,150	319,024
Support services	2,174,601	2,877,738
Utilities	116,199	74,209
Wages and benefits	7,680,126	7,527,339
	<u>23,845,128</u>	<u>23,508,806</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ 3,026,502</u>	<u>\$ 778,776</u>



SHAWENIM ABINOOJII INC.

STATEMENT 3

STATEMENT OF CHANGES IN NET ASSETS

	YEAR ENDED MARCH 31			
	Unrestricted	Invested in capital assets	2021	2020
BALANCE, <i>beginning of year</i>	6,434,611	4,814,871	\$ 11,249,282	\$ 10,470,508
Excess of revenue over expenditures (<i>Statement 2</i>)	3,028,502		3,028,502	778,778
Amortization of capital assets	428,344	(428,344)		
Amortization of deferred contributions	(35,441)	35,441		
Contribution for capital assets	1,419,289	(1,419,289)		
Purchase of capital assets	<u>(2,094,973)</u>	<u>2,094,973</u>	<u>-</u>	<u>-</u>
BALANCE, <i>end of year</i>	\$ <u>9,178,332</u>	\$ <u>5,097,452</u>	\$ <u>14,275,784</u>	\$ <u>11,249,282</u>



SHAWENIM ABINOOJII INC.

STATEMENT 4

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2021	2020
CASH FLOWS FROM:		
<i>OPERATING ACTIVITIES</i>		
Excess of revenue over expenses	\$ 3,026,502	\$ 778,776
Amortization of capital assets	428,344	305,137
Amortization of deferred capital contributions	(35,441)	(17,700)
Accounts receivable	75,704	13,809
Due from Southeast Child and Family Services	(2,682,615)	(492,509)
Prepaid expense	(151,564)	
Accounts payable and accrued liabilities	(148,632)	294,054
Deferred revenue	84,500	-
	<u>596,798</u>	<u>881,567</u>
<i>INVESTING ACTIVITY</i>		
Purchases of capital assets	(2,094,973)	(967,956)
<i>FINANCING ACTIVITY</i>		
Contributions related to capital assets	<u>1,419,289</u>	<u>-</u>
NET DECREASE IN CASH DURING YEAR	(78,886)	(86,389)
CASH, <i>beginning of year</i>	<u>2,041,495</u>	<u>2,127,884</u>
CASH, <i>end of year</i>	<u>\$ 1,962,609</u>	<u>\$ 2,041,495</u>



SHAWENIM ABINOOJII INC.

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

1. ORGANIZATION

Shawenim Abinoojii Inc. (the "Organization") was incorporated without share capital on January 7, 2005 as a non-profit organization. It is exempt from corporate income taxes under section 149.1 of the Income Tax Act. The organization provides foster care for aboriginal children within Southeast Child and Family Services.

The organization is under the control of Southeast Child and Family Services. The Board of Directors of Southeast Child and Family Services comprise the voting membership of the Organization, and thereby elect the Board of Directors of the Organization.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for non-profit organizations and include the following significant accounting policies.

CASH

Cash includes balances with banks. Cash subject to restrictions that prevent its use for current purposes is included in the restricted cash.

CAPITAL ASSETS

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined. Assets under construction are not amortized until the asset is available to be put into service.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

Automotive	5 years
Buildings and housing	40 years
Computer equipment	5 years
Furniture and fixtures	5 years
Leasehold improvements	5 years

LONG LIVED ASSETS

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Organization determines that a long-lived asset no longer has any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operation. Write-downs are not reversed.

REVENUE RECOGNITION

The Organization follows the deferral method of accounting for contributions. Restricted contribution are recognized as a revenue with 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.



NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES *(continued)**USE OF ESTIMATES*

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

GST receivable, accounts receivable and due from Southeast Child and Family Services are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization of capital assets and of deferred contributions for capital assets is based in the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in the operations in the periods in which they become known.

FINANCIAL INSTRUMENTS

The financial instruments of the Organization consist of cash, accounts receivable, due from Southeast Child and Family Services, accounts payable, and accrued liabilities. Unless otherwise noted, it is management's opinion that the program is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values.

The Organization initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost. The financial assets subsequently measured at amortized cost include cash, accounts receivable and due from Southeast Child and Family Services. The financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

3. ACCOUNTS RECEIVABLE

	2 0 2 1	2 0 2 0
GST receivable	\$ 295,444	\$ 217,079
Insurance proceeds		150,000
Trade and other	<u>47,801</u>	<u>6,789</u>
	343,245	373,868
Less: Allowance for doubtful accounts	<u>(45,081)</u>	<u>-</u>
	\$ 298,164	\$ 373,868

4. DUE FROM SOUTHEAST CHILD AND FAMILY SERVICES

The amounts due from Southeast Child and Family Services are unsecured, non-interest bearing, and are payable to the Organization in accordance with terms attributable to trade accounts receivable.

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

5. CAPITAL ASSETS

	Cost	Accumulated amortization	Net book value	
			2 0 2 1	2 0 2 0
Automotive	\$ 765,814	\$ 459,338	\$ 306,476	\$ 387,688
Building - Communities	1,394,727	17,434	1,377,293	
Computer equipment	189,245	62,862	126,383	164,232
Construction in progress				243,500
Furniture and equipment	569,242	273,124	296,118	384,883
Houses	4,651,551	462,933	4,188,618	3,416,927
Land	854,078		854,078	854,078
Leasehold improvements	93,069	93,069	-	31,029
	<u>\$ 8,517,726</u>	<u>\$ 1,368,760</u>	<u>\$ 7,148,966</u>	<u>\$ 5,482,337</u>

6. BANK INDEBTEDNESS

As of March 31, 2021, the Organization had a line of credit totaling \$50,000 with interest at prime plus 1%, none of which was drawn. The Organization has provided a general security agreement as security

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2 0 2 1	2 0 2 0
Accrued liabilities	\$ 132,308	\$ 28,910
Accrued wages	298,279	400,405
Payroll remittances payable	22,149	
Trade payables	<u>507,174</u>	<u>679,227</u>
	<u>\$ 959,910</u>	<u>\$ 1,108,542</u>

8. DEFERRED CAPITAL CONTRIBUTIONS

	2 0 2 1	2 0 2 0
Balance, <i>beginning of the year</i>	\$ 667,666	\$ 685,366
Funding received during the year for capital assets	1,419,289	
Amortization of deferred capital contributions	(35,441)	(17,700)
Balance, <i>end of year</i>	<u>\$ 2,051,514</u>	<u>\$ 667,666</u>

9. COMMITMENTS

The Organization has entered into various lease agreements with estimated minimum annual payments as follows:

2022	\$ 1,112,948
2023	1,080,597
2024	1,068,731
2025	1,060,731
2026	1,033,103

NOTES TO FINANCIAL STATEMENTS**MARCH 31, 2021**

10. RELATED PARTY TRANSACTIONS

Included in revenue for the current year is \$26,548,264 (2020 - \$23,863,581) received from Southeast Child and Family Services, a related party as disclosed in Note 1. The revenue was recorded at the exchange amount, which is the amount agreed upon the related parties.

11. FINANCIAL INSTRUMENTS

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

12. ECONOMIC DEPENDENCE

The Organization receives the majority of its revenue from Southeast Child and Family Services. Should revenue from Southeast Child and Family Services be halted, continued operations would no longer be viable without obtaining another source of funding.

13. COVID-19

Since December 31, 2019, the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in a widespread health crisis that has affected economies and financial markets around the world resulting in economic downturn. This outbreak may also cause staff shortages, reduced demand, increased government regulations or interventions, all of which may negatively impact the financial condition or results of operations of the Organization. The duration and impact of the COVID-19 outbreak is unknown at this time and it is not possible to reliably estimate the length and severity of these developments.

14. COMPARATIVE FIGURES

Certain prior year's comparative amounts have been reclassified where necessary to conform to the presentation adopted for the current year.

