

# ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA



## - 2020 Annual General Meeting Agenda –

Saturday August 15, 2020 11 am

Prince Albert Grand Council, 2300 9 Avenue West, Prince Albert, SK S6V 6Z1

and

Virtual via Zoom & Broadcasted Facebook live with moderated receipt of questions

1. Call to order and introduction of AFAC Executive;
  2. Proof of notice of meeting or waiver of notice – meeting posted via AFAC website;
  3. Announcements;
  4. Introduction of the Board & Guests
  5. Indigenous Services Canada: Trisha Sage - greetings
  6. Canadian Fallen Firefighters Association – AFAC rep Arnold Lazare
  7. Review of Agenda;
  8. Approval of the Minutes of the 2019 Annual General Meeting
  9. Business Arising Out of the Minutes of the Previous Meetings;
  10. Report of the Board Executive;
  11. Report of the Committees;
    - a. NFC Subcommittee
    - b. Board Audit Sub-Committee
      - i. Consideration of Financial Statements – 2019/20 Financial Statements
  12. Special Resolution – Notice of special resolution ‘Revised AFAC Constitution & Bylaws’ posted on AFAC website.
  13. New business;
  14. Notice of election of vacant Board Executive positions,
    - a. President (balance of term 2018-2021)
    - b. Vice President (balance of term 2019-2022)
    - c. Secretary – Treasurer (balance of term 2020-2023)
  15. Adjournment.
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# ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA



## - 2019 Annual General Meeting Minutes -

1:00 PM August 16, 2018 – Sarah Denny Memorial Cultural Centre 65 Minimall Dr. Eskasoni NS

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1. Call to order and introduction of AFAC President Arnold Lazare  
Welcome by Chief Leroy Eskasoni First Nations & Elder Prayer & Smudge
  2. Proof of notice of meeting or waiver of notice: meeting posted via AFAC website.
  3. Announcements: no special announcements
  4. Introduction of the Board & Guests;  
AFAC Board of Directors; Arnold Lazare – President (Collaboration Director)  
Richard Kent – Vice President (SK Director – term ending Aug 16/2019)  
Allan Peters – Secretary / Treasurer (ATL Director)  
Leon Smallboy – AB Director  
Melvin McLeod – ON Director  
Billy Moffat – QC Director  
Jerry Anilniliak – NT Director  
Guests  
Ralph Phil – Wounded Warriors  
Todd Keesey – Indigenous Services Canada  
Monty Moudgil – Indigenous Services Canada  
Mike Kelly - BC First Nations Emergency Services Society  
Shane Wardrobe – BC First Nations Emergency Services Society
  5. Indigenous Services Canada: Todd Keesey – greetings on behalf of ISC & Minister O'Regan
  6. Canadian Fallen Firefighters Association – AFAC rep Arnold Lazare  
Update on CFFF activities & CFFF 2019 Ceremony – Ottawa Sept 8/19 Host: Manitoba Fire Service
  7. Review of Agenda;  
Motion to approve agenda – Fred Morrison/Jason Augustine – approved.
  8. Review of the Minutes of the 2018 Annual General Meeting  
Motion to approve 2018 Annual General Meeting Minutes – Ron Quintal/Fred Morrison - approved.
  9. Business Arising Out of the Minutes of the Previous Meetings – no business arising from 2018 AGM.
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# ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA



## - 2019 Annual General Meeting Minutes -

1:00 PM August 16, 2018 – Sarah Denny Memorial Cultural Centre 65 Minimall Dr. Eskasoni NS

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### 10. Report of the Board Executive;

AFAC core activities update – Executive Director

IFMO project update – President/Project Lead

### 11. Report of the Committees;

#### a. NFC Subcommittee

- NFC 2020 submission received from PAGC – confirmed for location for 2020 NFC
- NFC subcommittee membership: Leon Smallboy Chair, Fred Morrison, Jason Augustine, Ron Quintal, Jonathan Ningark

#### b. Board Audit Sub-Committee

##### i. Consideration of Financial Statements - 2018/19 Financial Statements

Presentation of 2018/19 Audited Financial Statements – Motion to approve 2018/19 Audited Financial Statements Felix Faichney/Vincent Nanurluk Inukpak – approved.

### 12. Special Resolution – no notice of special resolutions;

### 13. New business;

- Term end for Vice President/SK Director Richard Kent – presentation by AFAC to Richard Kent
- New Director for SK region Michelle Vandevord replacing Richard Kent

### 14. Notice of election of vacant Board Executive positions,

#### a. Vice President (term 2019-2022)

Nomination of Jerry Anilniliak by Allan Peters/Melvin McLeod – nomination accepted.

No other nominations – Jerry Anilniliak acclaimed Vice President 2019-2022.

### 15. Motion to adjourn Fred Morrison/Kyle Scribe – approved.

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ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA

FINANCIAL STATEMENTS

MARCH 31, 2020

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T/ 604.925.9930

F/ 604.925.9940

E/ [gb@bakerco.ca](mailto:gb@bakerco.ca)[www.bakerco.ca](http://www.bakerco.ca)

## INDEPENDENT AUDITOR'S REPORT

### ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA

Report on the Audit of the Financial Statements

#### **Opinion**

We have audited the financial statements of the Aboriginal Firefighters Association of Canada which comprise the statement of financial position as at March 31, 2020 and the statement of changes in net assets, operations 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 Association as at March 31, 2020 and its financial performance and 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 Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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 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 the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional scepticism 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 of the effectiveness of the Association'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 Association'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 Association 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Association to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Trust audit. We remain solely responsible for our audit opinion.

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 Regulatory Requirements**

We report that in our opinion accounting principles are consistently applied.

July 29, 2020 Baker & Company, Chartered Professional Accountant, West Vancouver, B.C.

ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2020

ASSETS

	<u>2020</u>	<u>2019</u>
	\$	\$
CURRENT		
Cash	145,575	103,704
Due from Department of Indigenous Services Canada (Note 7)	371,694	149,625
Amounts recoverable	1,277	23,916
Prepaid expenses	<u>2,860</u>	<u>2,077</u>
	521,406	279,322
TANGIBLE CAPITAL ASSETS (Note 3)	<u>-</u>	<u>780</u>
	<b><u>521,406</u></b>	<b><u>280,102</u></b>

LIABILITIES

CURRENT		
Accounts payable and accrued liabilities	19,516	24,842
Due to Department of Indigenous Services Canada (Note 7)	<u>473,027</u>	<u>226,397</u>
	<u>492,543</u>	<u>251,239</u>

NET ASSETS

NET ASSETS	<u>28,863</u>	<u>28,863</u>
	<b><u>521,406</u></b>	<b><u>280,102</u></b>

APPROVED ON BEHALF OF THE BOARD

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA

STATEMENT OF CHANGES IN NET ASSETS

MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
	\$	\$
NET ASSETS, beginning of year	28,863	28,863
EXCESS OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>-</u>
NET ASSETS, end of year	<u>28,863</u>	<u>28,863</u>



ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
	\$	\$
<b>REVENUE</b>		
Fire protection awareness (Note 7)	349,000	422,100
Indigenous Fire Marshall Development (Note 7)	1,901,690	1,186,495
Interest	34	4
Loss on disposal - asset	(780)	-
	<u>2,249,944</u>	<u>1,608,599</u>
<b>PROGRAM EXPENDITURES</b>		
Consultants/projects	4,336	80,864
NFC/NPC Administration	-	6,000
National Firefighter Competition Host Contribution	20,000	24,959
National Fire Prevention Poster Competition	14,436	20,361
Travel - AFN Conference/Collaboration	10,977	10,714
Travel - administration	65,215	10,508
Travel - annual general meeting	15,464	12,891
Travel - fire strategy management	16,628	43,854
Travel and administrative National Firefighters Competition	128,965	77,335
Website design	1,120	3,587
	<u>277,141</u>	<u>291,073</u>
<b>EXPENDITURES</b>		
Amortization	-	780
Finance Manager (Note 4)	10,500	10,250
Insurance	2,482	1,809
Management and administration (Note 4)	10,500	10,250
Office supplies	1,996	2,122
Postage	505	944
Professional fees	11,888	8,000
Research and marketing	2,850	5,830
Telephone and internet	2,122	2,610
Wages and salaries	1,994	12,934
	<u>44,837</u>	<u>55,529</u>
<b>INDIGENOUS FIRE MARSHALL DEVELOPMENT EXPENDITURES</b>	<u>1,681,337</u>	<u>1,035,600</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	246,629	226,397
<b>DUE TO DEPARTMENT OF INDIGENOUS SERVICES CANADA (DISC) (Note 7)</b>	<u>(246,629)</u>	<u>(226,397)</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<u><u>-</u></u>	<u><u>-</u></u>

ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Excess of expenditures over revenues for the year	-	-
Add items not involving cash:		
- Amortization	-	780
- Loss of assets disposal	<u>780</u>	<u>-</u>
	780	780
Net change in non-cash working capital balances from operations:		
Change in amounts receivable	(199,430)	(84,928)
Change in accounts payable	241,304	139,284
Change in prepaid expenses	<u>(783)</u>	<u>(667)</u>
	<u>41,871</u>	<u>54,469</u>
<b>INCREASE IN CASH</b>	41,871	54,469
<b>NET CASH, beginning of year</b>	<u>103,704</u>	<u>49,235</u>
<b>NET CASH, end of year</b>	<u><b>145,575</b></u>	<u><b>103,704</b></u>

ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

1. **Purpose and Legal Form of the Association**

The Aboriginal Firefighters Association of Canada ("Association") is a not-for-profit organization that is federally incorporated as a Society and is tax exempt under Section 149(1)(L) of the Income Tax Act. The Society was established in 1991. It is a national organization made up of regional fire and emergency services organizations with a focus to deliver fire prevention programs and other associated programs. The Association's mission is to enhance fire prevention on indigenous reserves across Canada, promote evolution of a national fire prevention framework, support development of fire service operations standards, provide national co-ordination for indigenous fire service and emergency service and to coordinate efforts with Indigenous Services Canada to meet the objectives defined in the joint national fire strategy.

2. **Significant Accounting Policies**

a) **Basis of Presentation**

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

b) **Tangible Capital Assets**

Tangible capital assets are stated at cost less accumulated amortization. Amortization is recorded using the Straight-Line basis at rates designed to amortize the cost of the capital assets over their estimated useful lives. Amortization rates are as follows:

Firefighting equipment	-	5 years
Furniture and Equipment	-	5 years

c) **Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates. Significant areas of estimation include estimated useful lives of tangible capital assets and accrued liabilities.

d) **Revenue Recognition**

The Association uses the deferral method of accounting for contributions under which restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be recorded can be reasonably estimated and collection is reasonably assumed. Endowment contributions are reported as direct increases in net assets. Funds from government sources are recognized as revenue as the services to which the funds relate are delivered or performed.

ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2020

2. Summary of Significant Accounting Policies con't

e) Financial Instruments

The Association's financial instruments include cash, grants receivable, accounts payable and accrued liabilities. It is management's opinion that the Association is not exposed to any significant credit, liquidity, interest rate, market risk or other risk as a result of these financial instruments. The fair values of those instruments approximate the carrying values. The operations are all based in Canada and there is no major exposure to foreign exchange fluctuations.

f) Impairment of Long-Lived Assets

Long-lived assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair values.

3. Tangible Capital Assets

Tangible capital assets are stated at cost less accumulated amortization. Amortization is provided annually recognizing their estimated useful lives (Note 2b).

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2020</u>	<u>Net 2019</u>
	\$	\$	\$	\$
Computer equipment	-	-	-	780
Firefighting equipment	20,100	20,100	-	-
Furniture and equipment	1,000	1,000	-	-
	<u>21,100</u>	<u>21,100</u>	<u>-</u>	<u>780</u>

ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

4. **Related Party Transactions**

During the year, the Association entered into transactions with related parties as follows:

- a) The Association paid \$36,750 (2019 - \$32,500) in management, administration fees and a special project to the Finance Manager.
- b) The Association paid \$Nil (2019 - \$6,000) in management and administration fees, \$120,669 (2019 - \$144,890) in consulting/project fees to the Executive Director. As at March 31, 2020 an accounts payable of \$Nil (2019 - Nil) was due to the Executive Director relating to the above and is subject to normal trade terms.

The Association paid Triumph Business Services Associates \$655,529 (2019 - \$17,191) for program costs incurred by the Association. Triumph is owned and operated by the spouse of the Executive Director.

- c) Wage replacement was paid to 'Those Charged with Governance' as follows:

Arnold Lazaare (Past President)	\$13,426
Leon Smallboy (Past Director)	\$ 952
Allan Peters (Treasurer)	\$ 1,022
Richard Kent (Past Director)	\$ 1,631

5. **Financial Instruments**

The Association uses risk management to monitor and manage its risk arising from financial instruments. These risks include credit risk and liquidity risk.

**Credit Risk**

The Association's credit risk consists principally of cash and grants receivable. The Association maintains cash with reputable and major financial institution. Management considers the risk of non-performance of these instruments to be remote.

**Liquidity Risk**

Liquidity Risk exposure is dependent on the receipt of funds from Government grants and other sources to enable the Association to pay its liabilities as they become due.

**Interest Rate Risk**

The Association has minimal interest rate risk as it maintains all cash on deposit with the Royal Bank of Canada in Ottawa. The Association closed its TD Canada Trust account on October 4, 2019.

The carrying value of the Association's accounts receivable, prepaid expenses, accounts payable, accrued liabilities and deferred revenue approximate their fair values due to the short-term maturities of these instruments.

ABORIGINAL FIREFIGHTERS ASSOCIATION OF CANADA

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2020

6. **Going Concern and Future Operations**

- a) The Association's primary source of funding is from Department of Indigenous Services Canada (DISC).

The Association's ability to continue is dependent upon its ability to maintain its right to receive funding from government grants in a timely manner and in sufficient amounts that will pay for expenditures as they come due and to fund capital acquisitions as needed.

- b) These financial statements have been prepared in accordance with accounting standards that apply to a going concern. Under the going concern assumption, an organization is viewed as being able to continue its operations in the foreseeable future and realize its assets and discharge its liabilities in the normal course of operations

Management is confident that this assumption applies to the Association

- c) A global medical event (COVID-19 Virus) has resulted in reduced activities of the Association. COVID-19's impact will be realized in full during the March 2021 year end.

7. **Due From/To Department of Indigenous Services Canada (DISC)**

Annual funding agreements include a 10% holdback to be paid upon completion of all reports to the satisfaction of the department.

Unexpended funds are carried forward to following year's operation and are reduced from the 10% holdback.

<u>Year</u>	<u>Agreement Type</u>	<u>Maximum Funding</u> \$	<u>10% Holdback</u> \$	<u>Unexpended (Repayable)</u> \$
2018/19	Fire Protection Awareness	422,100	42,210	(75,502)
2018/19	Fire Marshall Development	1,186,495	107,415	(150,895)
2019/20	Fire Protection Awareness	349,000	31,900	(26,277)
2019/20	Fire Marshall Development	<u>1,901,690</u>	<u>190,169</u>	<u>(220,353)</u>
			<b><u>371,694</u></b>	<b><u>(473,027)</u></b>

Management has been verbally advised that the insurance expense may be claimed as an allowable expense.