

Annual Report

Isaksimagit Inuusirmi Katujjiqatigiit

Embrace Life Council

2016-2017



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Background

The Isaksimagit Inuusirmi Katujjiqatigiit Embrace Life Council (IIKELC) was established in January 2004 as a result of partnerships of many organizations. Efforts to create the council began in 2003 with the recognition that there needed to be a coordinated initiative in addressing the high suicide rate in Nunavut. The Council's eleven member board collaborates to provide leadership to a small staff team

This year, the members representing its organizations were:

President: David Lawson (Royal Canadian Mounted Police)

Vice-President: Sheila Levy (Kamatsiaqtut Help Line)

Secretary: Kiah Hachey (Nunavut Tunngavik Inc)

Treasurer: Brian Fleming (Nunavut Association of Municipalities)

Director: Karen Kabloona (Government of Nunavut)

Director: Becky Kilabuk (Qikiqtani Inuit Association)

Director: Ashley Aupaluqtuq-Burton (Kivalliq Inuit Association)

Director: Sarah Jancke (Kitikmeot Inuit Association)

Director: Paul Williams (Nunavut Faith Community)

Director: Julia Macpherson (Nunavut Teachers' Association)

Director: Annie Napayok (Inuit Qaujimagatuqangit Katimajit)

The council is a non-profit organization with charitable status. According to our bylaws, the Council aims to:

- Contribute to the mental, emotional, and physical health and community wellness of Nunavut residents by providing education, research and statistical analysis, a clearing house, training, and a coordinated holistic approach to suicide prevention activities;
- Recruit, coordinate, and provide on-going training to volunteers in order to give them the expertise to deliver suicide prevention and community wellness activities;
- Educate the public on the issues of suicide, mental health, community health, and related issues;
- Acquire sufficient resources in cash or in kind to support the objectives of the Council and communities throughout Nunavut

Our guiding principles are:

- Embracing life—not just preventing death
- Inuit history and Inuit pride drive the programming
- Communities identify their own solutions, recognizing that every community is unique
- Families are central to life—focus on parenting skills, kinship, and teamwork
- Protecting and being aware of and guided by the environment

President's Report



The past year has been another active and exciting year, not only for the Embrace Life Council but also for the Nunavut Suicide Prevention Strategy Implementation Committee which we are a part of along with the Nunavut Tunngavik Inc, the Government of Nunavut and the RCMP. The committee spent countless hours working towards our next long term action plan scheduled to be released this summer. As part of this planning, we held the United for Life Stakeholders Summit in May which brought over a 100 leaders in suicide prevention work from almost every Nunavut community. We learned a great deal of the amazing work being done among our communities and learned a lot of the programming and work being done towards wellbeing and suicide prevention was being completed in silos. One of the purposes was to see how we could spread these individual programs out across our Territory and has become the base of our planning as we work towards our long term action plan for 2017 - 2022.

Our ELC staff are now up to 4 positions with plans to hire additional coordinators in the Kitikmeot and Kivalliq regions. As President, I have represented ELC in a number of public events and I have done so with pride. This pride was from the work ELC staff, the board and the NSPS committee has done over the past year. The work the ELC staff does on a daily basis is why ELC has been recognized for its accomplishments which has resulted in increased funding and playing a bigger role across our Territory. For that, I cannot thank the staff and committee enough as you work in a sometimes difficult environment but a very rewarding as your contributions are leading to a improved wellbeing in Nunavummiut. Qujannaamiik.

Executive Director's Report



Reviewing 2016-2017 inspires and energizes me! This has been such a full and meaningful year for IIKELC, and our momentum is only growing.

Our board of directors began the year by coming together to create our five-year strategic plan. It's a beautiful document grounded in our values and mission which will guide the direction of the Embrace Life Council for the years to come. The strategic plan is really the driving force behind what we've been able to achieve in 2016/17.

Our office grew with the introduction of Adam Akpik, our Program Development Coordinator. Adam has contributed to our work in so many ways already: social media, public relations, Inuit history and cultural competency. His primary project this year has been the development of "Our Children, Our Responsibility", a Nunavut-specific child sexual abuse prevention training resource. As I write, we prepare to launch our draft version of the resource, and we look forward to the feedback we'll receive from our working group.

Thanks to a funding agreement achieved with Bell Canada and Northwestel, we've become the home of safeTALK! in Nunavut. Over the next five years we'll utilize their generous funding to work with Livingworks to create and deliver a Nunavut-specific version of the resource.

Additionally, in December, 2016, we signed a contribution agreement with the Government of Nunavut to coordinate ASIST/ Uqaqatigiilluk! in the territory, and Cecile Guerin has shifted from her role as Program Coordinator into a new role as Territorial Intervention Coordinator. Cecile is now responsible for overseeing the translation and conversion of ASIST 11.1, and thereafter for organizing a Nunavut-wide Training-for-

Trainers so that we can expand the delivery of ASIST. She also coordinates the delivery of Mental First Aid Inuit under this agreement.

We worked with our Nunavut Suicide Prevention Strategy Partners to host the Suicide Prevention Summit in May. The valuable information we received there is informing our long-term action plan, to be released in spring, 2017. We also worked with Kamatsiaqtut Helpline to host the Canadian Association for Suicide Prevention's Annual Conference in Iqaluit. It was an amazing event that brought so many wise and compassionate people together to learn how we can best go about the business of preventing and denormalizing suicide.

I would like to thank the Board of Directors for their dedication, direction, and support. I would also like to acknowledge the NSPS partners, Nunavut Tunngavik Incorporated, Government of Nunavut, and RCMP for their commitment and drive. Thank you also for the outstanding support IKELC receives from our many other partners: Mamitsiivik Consulting, The Canadian Red Cross, Bell Canada, Northwestel, Big Brothers Big Sisters of Canada, Arctic Children and Youth Foundation, the Recreation and Parks Association of Nunavut, and Canadian North Airlines. We have an excellent team working toward the eradication of suicide in Nunavut.

Public Education

With the financial support of the Government of Nunavut Department of Health, Embrace Life Council recruited an additional staff member who helped complete the following activities in public education:

- Distribution of public education materials and materials related to the Nunavut Suicide Prevention Strategy, such as:
 - Community resource cards for all Nunavut communities
 - Increased distribution of risk-factor minimization public education materials (drug and alcohol abuse, bullying, etc.) such as posters, pamphlets, etc.
 - Worked with the Government of Nunavut to assist with Mental Health Promotion activities. We assisted with GN social media, as well as created updated public service announcements, informational resources, and supported community-driven programs. We helped develop “Inuusittiariniq”, a Nunavut newsletter highlighting best practices in wellness promotion and suicide prevention. We will continue to contribute to its creation and distribution for the foreseeable future
 - Translation of Nunavut-specific healthy relationships videos into Inuktitut to complement the Respect Ed curriculum
 - Sent books, videos, usb’s with Embrace Life Council produced materials, etc. to interested communities (spousal abuse videos, “Bully”, grieving workbooks, etc.)
 - Development and distribution of promotional materials for Embrace Life Day across Nunavut that promoted the work of the Embrace Life Council and directed Nunavummiut to access the Kamatsiaqtut Helpline and Kids Help Phone
 - Increased community awareness of the Nunavut Suicide Prevention Strategy and the efforts being undertaken through “Resiliency Within” by

the Government of Nunavut, Nunavut Tunngavik Incorporated, the Royal Canadian Mounted Police, and the Embrace Life Council

- Created and distributed promotional materials to all Nunavut communities to create an awareness of all the programs we can offer and/or help communities secure desired programming
- Continued to update our website and social media in order to reach target audiences in Nunavut and share resources and materials from the Embrace Life Council. We canceled our contract with Bright Blue Wave as of December 31 for a number of reasons, and have undertaken our own social media management. As a result we have increased our followers significantly and are providing much more culturally-specific and meaningful social media posts. We are currently working with a local communications specialist who will soon be facilitating our website renovation
- With the Government of Nunavut, Voicefound, and our Nunavut working group partners, developed a Nunavut-specific child sexual abuse prevention training resource entitled, “Our Children, Our Responsibility”. The draft resource will be beta-tested with our working group and other stakeholders in May, revised if necessary, and piloted beginning in the fall. We intend to run a Training for Trainers in November, 2017 with interested facilitators from all three regions.
- In partnership with the Inuksuk High School film group, we successfully created one strengths-based role models video and distributed via our Isuma TV channel
- Developed a working group and plan for the creation of a Nunavut-specific suicide survivor guide. Guide to be completed in 2017/18
- Created a Nunavut-specific “Trauma Informed Practice” training resource specifically for educators. We piloted the training three times and revised it as recommended. In 2017/18 we will develop and more general Trauma Informed Training Resource for all frontline professionals and deliver as funding allows
- Created a Nunavut-specific “Youth Self-Injury” training resource, to be piloted in 2017/18

- Provided administrative support to the Embrace Life Council Board of Directors
- Completed the Embrace Life Council Long Term Strategic Plan
- Managed financial and administrative functions within the Embrace Life Council
- Provided supervision and professional support to Embrace Life Council staff
- Participated as an active member in the Nunavut Suicide Prevention Strategy Implementation Committee and manage the evaluation of the NSPS, including ASIST. With the partners, planned and executed the Nunavut Suicide Prevention Summit “United for Life”. As a group we synthesized the valuable community feedback received at the summit in order to create the soon-to-be released NSPS long-term action plan
- Implemented Nunavut-wide Hope and Healing Youth Art Contest

Ten Steps Community Training Events

As part of the work to implement the Nunavut Suicide Prevention Strategy, the Canadian Red Cross’ RespectEd: Violence and Abuse Prevention Program was selected as a best-practice training program to implement. One component of RespectEd is Ten Steps to creating Safe Environments which is a Canadian Red Cross resource for organizations and communities to help in the development, implementation, and monitoring of concrete actions to prevent, reduce, mitigate, and respond to interpersonal violence—physical, sexual, emotional, and neglect.

Interpersonal violence is a catastrophic problem around the world and often occurs within organizations and communities. The consequences of violence are harmful and staggering for individuals, families, and whole societies. To address violence, organizations and communities have an integral role to play.

Each of the ten steps is part of a process to reduce the risk of violence and increase protection. Each step is interdependent upon the others. How much time each step or

the whole process takes is up to each organization and/or community. However, the goal for all is to reduce risk as soon as possible.

In 2016/2017, the following Ten Steps training sessions and follow-up sessions took place:

Community	Date	Priorities Identified
Resolute Bay	September, 2016	<ul style="list-style-type: none"> • Mental Health and Addictions Campaign • Strengthening Culture and Tradition • Food Insecurity • Violence Prevention • Education • Employment Training • Community Empowerment • Support Among Service Workers
Grise Fiord	September, 2016	<ul style="list-style-type: none"> • Mental Health and Addictions Campaign • Education (Youth Programs) • Parenting Courses
Arctic Bay	November, 2016	<ul style="list-style-type: none"> • Parenting Support • Culture and Traditions • Counseling/Healing • Support Groups
Coral Harbour	February, 2017	<ul style="list-style-type: none"> • Parenting skills and support • Preventing violence • Preventing addictions • Teaching traditions/culture • Support for youth • Healing from the past • Service worker support/debrief • Interagency communication • Community resource hub • Support for charged clients
Chesterfield Inlet	February, 2017	<ul style="list-style-type: none"> • Traditional Activities Elders/Youth • Supervised Programs for Youth • Parenting Courses

Whale Cove	February, 2017	<ul style="list-style-type: none"> • Community visit as Ten Steps workshop cancelled due to lack of participants • Concerns expressed include unhealthy youth relationships, lack of parenting programs, hunters not hunting due to lack of winter gear (thus increased food insecurity), gambling, and alcohol
Arviat	March, 2017	<ul style="list-style-type: none"> • Programs for Youth • Connecting Elders and Youth

We secured a Memorandum of Understanding from Big Brothers and Big Sisters (BBBS) in order to continue to support communities who wish to deliver the BBBS programs “Game On” and “Go Girls”. “Game On” is a group mentoring program providing boys and young men with information and support to make informed choices about a range of healthy lifestyle practices. It combines non-traditional physical activity with healthy eating support and life skills, communication, and emotional health discussions and activities to engage participants in the pursuit of life-long healthy lifestyles. “Go Girls” is a group mentoring program for girls ages 12-14 that focuses on physical activity, balanced eating, and self-esteem. We are currently supporting these programs in Hall Beach, Chesterfield Inlet, Arviat, and Grise Fiord.

In addition, we secured a Memorandum of Understanding with Arctic Children and Youth Foundation in order to expand delivery of Peer Leader Mental Health Training. We delivered the training in Baker Lake from November 14-17, 2016 to 46 youth, in Naujaat February 27-28 to 22 youth, and in Chesterfield Inlet March 1-2 to 13 youth.

Other projects we achieved through Ten Steps include our community outreach programs at the Young Offenders Facility, Tammaatiivik, and the Women’s Shelter in Apex.

April, 2017



April, 2017

ASIST/ Uqaqatigiilluk! and Mental Health First Aid Inuit

ASIST/ Uqaqatigiilluk!

- A total of 5 workshops were delivered in the territory during a 6-month implementation period, training a total of 55 Nunavummiut, despite the very small number of active trainers (5).
- Two more workshops were delivered at Nunavut Sivuniksavut in Ottawa.
- We offered an ASIST workshop for the Pre-Nursing and Nursing students from the Nunavut Arctic College in Iqaluit.

Community/Dates	# Participants	Examples of participants
Iqaluit, Dec. 6-7, 2016	20	GN, Parks Canada, CanNor, RCY, Isaccie Adult Group Home
Iqaluit, Jan. 10-11	8	NAC Nursing students
Gjoa Haven, Jan. 18-19	7	KIA staff, Youth Council, Elders, GN
Kugluktuk, Jan. 23-24	9	Hamlet, GN, School
Arviat, March 29-30	11	Hamlet, community members

Mental Health First Aid Inuit

- MHFA Inuit training for the Department of Justice
 - January 31, February 1 and 2, 2017
 - 19 participants completed course
 - ELC provided snacks and participant manuals
- MHFA Inuit training for Nunavut Teachers Association and IDEA, Iqaluit
 - February 14-16, 2017
 - 12 participants completed course
 - ELC provided snacks and participant manuals
- MHFA Inuit for general public in partnership with Arctic Children and Youth Foundation, Iqaluit
 - March 13-15, 2017
 - 12 participants completed course
 - ELC provided snacks, room rental, and manuals
- MHFA Inuit training Gjoa Haven
 - March 22-24, 2017
 - 7 participants
 - ELC provided full sponsorship
- MHFA Inuit training, Kugluktuk
 - March 28-30, 2017
 - 11 participants
 - ELC provided full sponsorship

Other Activities

- Secured funding for five years through Bell Canada and Northwestel to support the creation and delivery of a Nunavut-specific safeTALK! In the territory. The first installment of funding, \$30,000 was received in late December, 2016. To date, we have trained two staff in safeTALK facilitation, and have delivered safeTALK in Iqaluit, Baker Lake, Naujaat, and Chesterfield Inlet. We are currently working with Living Works and other partners to create the Nunavut-specific version of safeTALK. When complete, we will offer Training for Trainers and thus enhanced program delivery.
- Partnered with Kamatsiaqtut Helpline and others to coordinate the Canadian Association for Suicide Prevention “Hope, Help, and Healing” Conference in October, 2016
- As per the Coroner’s Inquest into Suicide Jury Recommendations, we developed a working group and in August, 2016, piloted bi-weekly bereavement support groups in Iqaluit. Service to be expanded to other Nunavut communities in 2017/18
- Delivered training in Arctic Children and Youth Foundation’s “Peer Leader Mental Health” training in Baker Lake, Naujaat, and Chesterfield Inlet
- Secured funding from Big Brothers and Sisters to support the delivery of after school at-risk student cultural/land programming at Aqsarniit Middle School
- Planned and delivered programming to youth ambassadors preparing to represent the territory at Canada Summer Games in Winnipeg in August 2018 at the request of Sport Nunavut
- Created proposals to secure funding support for additional projects; completed accountability documents at project end

Financial Reporting

See attached audit.

Contact:

David Lawson

President

Embrace Life Council

Phone: 867-975-4411

Email: david.lawson@rcmp-grc.gc.ca

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT
EMBRACE LIFE COUNCIL
FINANCIAL STATEMENTS
March 31, 2017

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL

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March 31, 2017

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Independent Auditors' Report

To the Directors of Isaksimagit Inuusirmi Katujjiqatigiit Embrace Life Council

We have audited the accompanying financial statements of the Isaksimagit Inuusirmi Katujjiqatigiit Embrace Life Council, which comprise the statement of financial position as at March 31, 2017, and the statements of changes in fund balances, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free of material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluation of the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Council derives some of its revenue from donations and fund raising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Council and we were not able to determine whether any adjustments might be necessary to revenues, excess revenues, assets and fund balances.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the statement of financial position of the Isaksimagit Inuusirmi Katujjiqatigiit Embrace Life Council as at March 31, 2017 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Iqaluit, Nunavut
July 6, 2017



Chartered Professional Accountants

**ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL
STATEMENT OF FINANCIAL POSITION**

As at March 31, 2017

	<u>2017</u>	<u>2016</u>
<u>Assets</u>		
Current		
Cash	\$ 184,032	\$ 306,405
Accounts receivable (Note 3)	365,820	156,189
Prepaid expenses	<u>902</u>	<u>901</u>
	<u>\$ 550,754</u>	<u>\$ 463,495</u>
<u>Liabilities</u>		
Current		
Accounts payable and accrued liabilities (Note 4)	\$ 226,862	\$ 143,128
Deferred revenue (Note 5)	<u>13,607</u>	<u>40,257</u>
	<u>240,469</u>	<u>183,385</u>
<u>Fund Balances</u>		
General Fund	<u>310,285</u>	<u>280,110</u>
	<u>\$ 550,754</u>	<u>\$ 463,495</u>

Approved on Behalf of the Board

_____ Director

_____ Director

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL

STATEMENT OF CHANGES IN FUND BALANCES

For the Year Ended March 31, 2017

	<u>2017</u>	<u>2016</u>
Balance, Opening	\$ 280,110	\$ 276,800
Excess revenue	<u>30,175</u>	<u>3,310</u>
Balance, Closing	<u>\$ 310,285</u>	<u>\$ 280,110</u>

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL
STATEMENT OF OPERATIONS
For the Year Ended March 31, 2017

	<u>2017</u>	<u>2016</u>
Revenue		
GN - Health	\$ 765,740	\$ 341,136
GN - Justice	65,327	-
Other contributions	60,146	236,532
Donations, fundraising and other	<u>27,755</u>	<u>6,335</u>
	<u>918,968</u>	<u>584,003</u>
Expenses		
Accommodations	46,210	11,538
Administration	21,081	6,864
Advertising and promotion	9,258	11,625
Air travel	117,123	144,150
Conferences	5,371	-
Insurance	2,610	2,704
Interest and bank charges	660	769
Material and resources	44,555	42,799
Meals - programs	14,518	1,329
Office	16,568	39,538
Per diem	31,349	5,067
Professional fees	87,299	141,758
Programs	102,821	-
Rent	7,328	5,850
Salaries and benefits	355,961	137,184
Telecommunications	9,249	9,490
Training and development	3,622	3,929
Translation	<u>13,210</u>	<u>16,099</u>
	<u>888,793</u>	<u>580,693</u>
Excess Revenue	<u>\$ 30,175</u>	<u>\$ 3,310</u>

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL
STATEMENT OF CASH FLOWS
For the Year Ended March 31, 2017

	<u>2017</u>	<u>2016</u>
Operating Activities		
Excess revenue	\$ 30,175	\$ 3,310
Changes in non-cash working capital:		
Accounts receivable	(209,631)	(61,137)
Prepaid expenses	(1)	-
Accounts payable and accrued liabilities	83,734	100,093
Deferred revenue	<u>(26,650)</u>	<u>(104,332)</u>
Net Decrease in Cash and Cash Equivalents	(122,373)	(62,066)
Cash and Cash Equivalents, Opening	<u>306,405</u>	<u>368,471</u>
Cash and Cash Equivalents, Closing	<u>\$ 184,032</u>	<u>\$ 306,405</u>

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended March 31, 2017

1. Nature of the Organization

The Isaksimagit Inuusirmi Katujjiqatigiit Embrace Life Council is incorporated under the *Societies Act* of Nunavut. The purpose of the Council is to contribute to the mental, emotional, and physical health and community wellness of Nunavut residents by providing education, research and statistical analysis, training and a coordinated holistic approach to suicide prevention activities

The Council is a not-for-profit organization and is exempt from income tax under Sec. 149(1)(f) of the *Income Tax Act* (Canada).

2. Significant Accounting Policies

The financial statements have been prepared, on a going concern basis, in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies.

(a) Cash and Cash Equivalents

Cash and cash equivalents are comprised of bank account balances net of outstanding cheques and short term highly liquid investments that are readily convertible to cash. Short term investments are recorded at the lower of cost or market value.

(b) Property and Equipment

Property and equipment with a cost of less than \$5,000 are expensed in the year of acquisition. Property and equipment with a cost greater than \$5,000 are recorded at cost. Depreciation is provided annually at rates calculated to write-off the assets over their estimated useful lives.

(c) Revenue Recognition

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

Donations and fundraising revenues are recorded when received or receivable, if collection is reasonably assured. Contributions in kind are recorded at their estimated fair value at the date of contribution, where the value can be reasonably estimated.

(d) 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, 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. Significant item subject to such estimates and assumptions includes the valuation of accounts receivable. Actual results could differ from those estimates.

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended March 31, 2017

2. Significant Accounting Policies (continued)

(e) Financial Instruments

The Council initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Council subsequently measures all its financial assets and financial liabilities at amortized cost, except for derivatives and equity securities quoted in an active market, which are subsequently measured at fair value.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Financial assets subsequently measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial assets or group of assets, a write-down is recognized in net income. The write down reflects the difference between the carrying amount and the higher of:

- The present value of the cash flows expected to be generated by the asset or group of assets;
- The amount that could be realized by selling the asset or group of assets;
- The net realizable value of any collateral held to secure repayment of the asset or group of assets.

When events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in net income up to the amount of the previously recognized impairment.

It is management's opinion that the Council is not exposed to significant interest, currency or credit risks arising from these financial instruments. Unless otherwise noted, the fair value of these financial instruments approximate their carrying values.

(f) Expense Allocations

Expenses which are wholly attributable to a particular project are charged directly to the appropriate program. Where expenses are not wholly attributable to a specific program these expenses are allocated amongst the applicable program based on management's estimates of the time, effort and resources required to support these activities.

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended March 31, 2017

3. Accounts Receivable

	<u>2017</u>	<u>2016</u>
GN - HSS - CA1617-107	\$ 293,760	\$ -
GN - DOJ - Men's Conference	42,026	-
GN - Culture & Heritage - CA1516-199	-	105,546
QIA	10,669	26,244
Canadian Red Cross	1,280	17,481
Big Brothers Big Sisters of Canada	1,875	-
United Way / Centraide	1,526	-
GST rebate	<u>14,684</u>	<u>6,918</u>
	<u>\$ 365,820</u>	<u>\$ 156,189</u>

4. Accounts Payable and Accrued Liabilities

	<u>2017</u>	<u>2016</u>
GN - HSS - CA 1617-232	\$ 101,531	\$ -
GN - DOJ - Community Justice	11,027	-
GN - HSS - CA1415-132	-	17,916
NTI 1415-CO-97	-	2,545
Other	<u>114,304</u>	<u>122,667</u>
	<u>\$ 226,862</u>	<u>\$ 143,128</u>

5. Deferred Revenue

	<u>2017</u>	<u>2016</u>
Canadian Red Cross	\$ 8,164	\$ 8,164
Canadian Women's Foundation	3,568	12,012
Big Brothers Big Sisters of Canada	1,875	-
QIA	<u>-</u>	<u>20,081</u>
	<u>\$ 13,607</u>	<u>\$ 40,257</u>

6. Economic Dependence

The Council receives the majority of its funding from the Governments of Canada and Nunavut. Without continued funding from the Governments of Canada and Nunavut, it is unlikely the Council's operations would be able to continue.

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended March 31, 2017

7. Financial Assets and Liabilities

The significant financial risk to which the Council is exposed is credit risk.

(a) Credit risk

Credit risk is the risk that one party to the financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Council is exposed to credit risk in the event of non-performance by counterparties in connection with its loans receivable. The Council does not obtain collateral or other security to support the loans receivable subject to credit risk but mitigates this risk by dealing with only what management believes to be financially sound counterparties and, accordingly, does not anticipate significant loss for non-performance.

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL
OPERATIONS BY PROJECT
For the Year Ended March 31, 2017

	<u>GN HSS</u> <u>1617-107</u>	<u>GN HSS</u> <u>1617-232</u>	<u>GN DOJ</u> <u>Community</u> <u>Justice</u> <u>Outreach</u>	<u>GN DOJ</u> <u>Men's</u> <u>Conference</u>	<u>QIA 15-16</u>	<u>Big Brothers</u> <u>Big Sisters</u>	<u>SafeTALK</u> <u>(Bell Canada)</u>
Revenues							
Contributions	\$ 615,722	\$ 531,300	\$ 51,656	\$ 42,026	\$ 20,080	\$ 7,500	\$ 30,000
Donations, fundraising and other	2,997	-	-	-	-	-	-
Deferred / repayable of contributions	<u>(14,101)</u>	<u>(367,181)</u>	<u>(28,355)</u>	<u>-</u>	<u>(4,003)</u>	<u>(1,875)</u>	<u>-</u>
	<u>604,618</u>	<u>164,119</u>	<u>23,301</u>	<u>42,026</u>	<u>16,077</u>	<u>5,625</u>	<u>30,000</u>
Expenses							
Accommodations	29,689	14,035	-	-	-	-	2,486
Administration	823	14,446	2,118	3,694	-	-	-
Advertising and promotion	9,258	-	-	-	-	-	-
Air travel	80,029	29,448	-	-	-	-	3,049
Conferences	5,371	-	-	-	-	-	-
Insurance	2,610	-	-	-	-	-	-
Interest and bank charges	660	-	-	-	-	-	-
Material and resources	20,067	20,055	-	-	-	-	2,747
Meals - programs	6,112	6,200	-	-	-	-	725
Office	11,921	2,774	-	-	77	-	1,716
Per diem	18,944	10,703	-	-	-	-	1,702
Professional fees	64,322	13,500	223	20	-	-	-
Programs	23,881	-	20,125	36,940	16,000	5,625	250
Rent	667	6,061	-	-	-	-	-
Salaries and benefits	308,840	44,914	835	1,372	-	-	-
Telecommunications	9,249	-	-	-	-	-	-
Training and development	906	42	-	-	-	-	2,674
Translation	<u>11,269</u>	<u>1,941</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>604,618</u>	<u>164,119</u>	<u>23,301</u>	<u>42,026</u>	<u>16,077</u>	<u>5,625</u>	<u>15,349</u>
Excess Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,651</u>

ISAKSIMAGIT INUUSIRMI KATUJJIQATIGIIT EMBRACE LIFE COUNCIL
OPERATIONS BY PROJECT
For the Year Ended March 31, 2017

	<u>Canadian</u> <u>Women's</u> <u>Foundation</u>	<u>Donations,</u> <u>fundraising</u> <u>and other</u>	Total <u>2017</u>	Total <u>2016</u>
Revenues				
Contributions	\$ 8,444	\$ -	\$ 1,306,728	\$ 743,652
Donations, fundraising and other	-	24,758	27,755	6,335
Deferred / repayable of contributions	-	-	(415,515)	(165,984)
	<u>8,444</u>	<u>24,758</u>	<u>918,968</u>	<u>584,003</u>
Expenses				
Accommodations	-	-	46,210	11,538
Administration	-	-	21,081	6,864
Advertising and promotion	-	-	9,258	11,625
Air travel	4,597	-	117,123	144,150
Conferences	-	-	5,371	-
Insurance	-	-	2,610	2,704
Interest and bank charges	-	-	660	769
Material and resources	1,686	-	44,555	42,799
Meals - programs	1,481	-	14,518	1,329
Office	80	-	16,568	39,538
Per diem	-	-	31,349	5,067
Professional fees	-	9,234	87,299	141,758
Programs	-	-	102,821	-
Rent	600	-	7,328	5,850
Salaries and benefits	-	-	355,961	137,184
Telecommunications	-	-	9,249	9,490
Training and development	-	-	3,622	3,929
Translation	-	-	13,210	16,099
	<u>8,444</u>	<u>9,234</u>	<u>888,793</u>	<u>580,693</u>
Excess Revenue	<u>\$ -</u>	<u>\$ 15,524</u>	<u>\$ 30,175</u>	<u>\$ 3,310</u>