Financial statements of

National Indian Brotherhood

March 31, 2023

Deloitte.

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Independent Auditor's Report

To the Executive Committee of
National Indian Brotherhood

Opinion

We have audited the financial statements of National Indian Brotherhood (the "Corporation"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do 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 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.

We obtained the Annual Report prior to the date of this auditor’s report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor’s report. We have nothing to report in this regard.

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 GAAS 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 GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation’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 Corporation’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 Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Professional Accountants
Licensed Public Accountants
[DATE]

National Indian Brotherhood
Statement of operations
Year ended March 31, 2023

	Schedules	2023 $	2022 $
Revenue			
Indigenous Services Canada	A	**39,978,172**	31,671,612
Employment and Social Development Canada	B	**1,987,681**	1,191,542
Women and Gender Equality Canada	B	**1,837,312**	—
Canadian Heritage	B	**971,484**	834,639
Fisheries and Oceans Canada	B	**655,294**	619,528
Environment and Climate Change Canada	B	**628,385**	271,416
Public Safety Canada	B	**597,879**	2,364,859
Public Health Agency of Canada	B	**553,960**	—
Natural Resources Canada	B	**309,305**	30,645
Nuclear Waste Management Organization	B	**303,148**	460,386
Gordon and Betty Moore Foundation	B	**282,849**	—
Impact Assessment Agency of Canada	B	**276,369**	67,995
William and Flora Hewlett Foundation, The	B	**162,406**	—
Veteran Affairs Canada	B	**132,297**	—
Parks Canada	B	**127,827**	161,786
University of Ottawa	B	**84,036**	96,800
Transport Canada	B	**35,142**	55,654
Health Canada	B	**29,513**	—
Justice Canada	B	**6,947**	—
Agriculture and Agri-Food Canada	B	**—**	339,504
Canadian Internet Registration Authority	B	**—**	33,622
Interest revenue	B	**1,506,108**	247,835
Registration fees	B	**1,212,771**	76,705
Miscellaneous revenue	B	**943,380**	667,076
Trade show fees	B	**221,113**	11,250
		52,843,378	39,202,854
Expenses			
Advertising, promotion and publications		**473,068**	275,291
Amortization of capital assets		**89,615**	149,543
Insurance		**35,345**	41,826
Miscellaneous		**101,289**	65,993
Office expenses		**1,104,117**	905,698
Professional fees		**10,828,464**	14,732,051
Regional service delivery		**9,435,935**	3,299,758
Rent		**1,197,675**	1,409,468
Salaries and benefits		**18,354,671**	15,504,255
Travel and meetings		**10,183,816**	1,145,197
	A and B	**51,803,995**	37,529,080
Excess of revenue over expenses		**1,039,383**	1,673,774

The accompanying notes and supporting schedules are an integral part of the financial statements

National Indian Brotherhood
Statement of financial position
As at March 31, 2023

	Notes	2023 $	2022 $
Assets			
Current assets			
Cash		**52,138,756**	40,687,110
Grants and contributions receivable	4	**2,246,775**	6,739,988
Other accounts receivable		**275,990**	236,376
Sales tax recoverable		**1,704,578**	1,231,492
Prepaid expenses		**1,169,761**	380,122
		57,535,860	49,275,088
Asset held in trust	3	**16,680**	16,163
Prepaid expenses		**13,567**	316,814
Capital assets	5	**348,397**	241,759
		57,914,504	49,849,824
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities		**10,350,879**	9,193,843
Government remittances payable		**534,016**	13,615
Deferred revenue		**93,894**	—
Deferred contributions	6	**33,893,294**	33,545,372
Excess contributions	7	**5,854,184**	948,657
		50,726,267	43,701,487
Liability held in trust	3	**16,680**	16,163
		50,742,947	43,717,650
Contingencies and commitments	8 and 9		
Net assets			
Invested in capital assets		**348,397**	241,759
Internally restricted		**5,800,000**	5,800,000
Unrestricted		**1,023,160**	90,415
		7,171,557	6,132,174
		57,914,504	49,849,824

The accompanying notes and supporting schedules are an integral part of the financial statements.

On behalf of the Executive Committee

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National Indian Brotherhood
Statement of changes in net assets
Year ended March 31, 2023

	Notes	Invested in capital assets $	Internally restricted $	Unrestricted excess general operations $	2023 Total $	2022 Total $
Net assets, beginning of year		**241,759**	**5,800,000**	**90,415**	**6,132,174**	4,458,400
Excess of revenue over expenses		**—**	**—**	**1,039,383**	**1,039,383**	1,673,774
Acquisition of capital assets		**199,674**	**—**	**(199,674)**	**—**	—
Gain on disposal of capital assets		**(3,421)**	**—**	**3,421**	**—**	—
Amortization of capital assets		**(89,615)**	**—**	**89,615**	**—**	—
Net assets, end of year		**348,397**	**5,800,000**	**1,023,160**	**7,171,557**	6,132,174

The accompanying notes and supporting schedules are an integral part of the financial statements.

National Indian Brotherhood
Statement of cash flows
Year ended March 31, 2023

	Notes	2023	2022
		$	$
Operating activities			
Excess of revenue over expenses		**1,039,383**	1,673,774
Items not affecting cash			
Amortization of capital assets		**89,615**	149,543
Gain on disposal of capital assets		**3,421**	—
		1,132,419	1,823,317
Changes in non-cash operating working capital items	10	**10,518,901**	9,889,772
		11,651,320	11,713,089
Investing activities			
Acquisition of capital assets		**(199,674)**	(37,917)
Proceeds from disposal of capital assets		**—**	17,528
		(199,674)	(20,389)
Net increase in cash		**11,451,646**	11,692,700
Cash, beginning of year		**40,687,110**	28,994,410
Cash, end of year		**52,138,756**	40,687,110

The accompanying notes and supporting schedules are an integral part of the financial statements.

1. Description of the organization

National Indian Brotherhood (the "Corporation") was incorporated under Part II of the *Canada Corporations Act* on September 29, 1970. In June 2014, the Corporation received a certificate of continuance under the *Canada Not-for-profit Corporations Act*. The Corporation has the following objectives:

- To assist and to work toward solutions for problems facing the First Nations people;
- To operate as a national body to both represent the First Nations people and to disseminate information to them;
- To study, in conjunction with First Nations representatives across Canada, the problems confronting First Nations and to make representations to the government and other organizations on their behalf;
- To assist in retaining the First Nations culture and values; and
- To act as the national spokesperson for First Nations throughout Canada.

The Corporation acts as the secretariat to the Assembly of First Nations (AFN).

The Corporation is a not-for-profit organization and, as such, is not subject to income taxes.

2. Accounting policies

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

Basis of presentation

The financial statements do not include the accounts of those of the National Indian Brotherhood Trust Fund (the "Trust Fund"), which is controlled by the Corporation. Summarized financial statements of the Trust Fund are disclosed in Note 11 of the financial statements.

Revenue recognition

The Corporation follows the deferral method of accounting for contributions.

Unrestricted contributions are recognized as revenue of the appropriate program when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions are recognized as revenue of the appropriate program in the year in which the related expenses are incurred.

Contributions received toward the acquisition of capital assets are deferred and amortized to revenue on the same basis as the related depreciable capital assets are amortized.

2. Accounting policies (continued)

Financial instruments

Initial measurement

Financial assets and financial liabilities originated or exchanged in arm's length transactions are initially recognized at fair value when the Corporation becomes a party to the contractual provisions of the financial instrument. Financial assets and financial liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the Corporation is in the capacity of management, are initially recognized at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. The cost of financial instruments with repayment terms is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. The cost of financial instruments without repayment terms is determined using the consideration transferred or received by the Corporation in the transaction.

Subsequent measurement

All financial instruments are subsequently measured at amortized cost with the exception of cash and investments which are recorded at fair value.

Interest earned on investments, unrealized gains and losses on listed shares, and realized gains and losses on sales of investments are included in Investment income in the statement of operations.

Transaction costs

Transaction costs related to financial instruments subsequently measured at fair value are expensed as incurred. Transaction costs related to other financial instruments are added to the carrying value of the asset or netted against the carrying value of the liability and are then recognized over the expected life of the instrument using the effective interest method. Any premium or discount related to an instrument measured at amortized cost is amortized over the expected life of the item using the effective interest method and recognized in net earnings as interest income or expense.

Impairment

With respect to financial assets measured at cost or amortized cost, the Corporation recognizes an impairment loss, if any, in net earnings when there are indicators of impairment and it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to net earnings in the period the reversal occurs.

Capital assets

Capital assets are recorded at cost. Contributed capital assets are recorded at estimated fair value at the date of contribution. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Computer equipment	3 years
Office equipment	3 years
Leasehold improvements	10 years

2. Accounting policies (continued)

Excess contributions

The excess of revenue over expenses of some programs may require repayment and is recorded as a liability. When approval to retain the funds has been received, the excess is then recorded as revenue when expenditures are incurred or recorded back in deferred revenue.

Allocation of expenses

Allocation of administrative expenses between the programs or funding agencies is done in accordance with the stipulated basis of allocation and maximum amounts or percentages mentioned in each of the different contribution agreements entered into by the Corporation.

Use of estimates

The preparation of these financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. In the opinion of management, these financial statements reflect, within reasonable limits of materiality, all adjustments necessary to present fairly the results for the years presented. Assumptions are used in estimating the collectability of grants and contributions receivable, other accounts receivable, the useful life of capital assets, the amount of certain accrued liabilities and the allocation of expenses. Actual results could differ from these estimates.

3. Asset held in trust

The Corporation is holding in trust an education fund totaling $16,680 ($16,163 in 2022) for Kelly Morrisseau's children. These funds were donated by individuals and organizations.

4. Grants and contributions receivable

Grants and contributions receivable are as follows:

	2023	2022
	$	$
Fisheries and Oceans Canada	**651,118**	638,128
Agriculture and Agri-Food Canada	**489,157**	489,157
Indigenous Services Canada	**353,714**	4,175,512
Employment and Social Development Canada	**165,113**	168,935
Nuclear Waste Management Organization	**131,083**	224,391
Parks Canada	**127,827**	124,000
Natural Resources Canada	**124,950**	199,950
Transport Canada	**90,796**	131,000
Impact Assesment Agency of Canada	**70,576**	—
Health Canada	**29,513**	—
Environment and Climate Change Canada	**12,928**	225,000
Heritage Canada	**—**	118,121
Public Health Agency of Canada	**—**	245,794
	2,246,775	6,739,988

5. Capital assets

	Cost $	Accumulated amortization $	2023 Net book value $	2022 Net book value $
Computer equipment	**248,870**	**232,895**	**15,975**	22,300
Office equipment	**367,089**	**346,958**	**20,131**	21,776
Leasehold improvements	**609,556**	**297,265**	**312,291**	197,683
	1,225,515	**877,118**	**348,397**	241,759

6. Deferred contributions

Changes in the deferred contributions balance are as follows:

	2023 $	2022 $
Balance, beginning of year	**33,545,372**	22,814,437
Revenue received during the year	**49,307,928**	48,979,838
Revenue recognized during the year	**(48,960,006)**	(38,248,903)
Balance, end of year	**33,893,294**	33,545,372

The balance, end of year is composed of the following:

	2023 $	2022 $
Indigenous Services Canada	**25,253,295**	26,904,491
Employment and Social Development Canada	**2,943,608**	3,502,387
Environment and Climate Change Canada	**1,793,093**	233,552
Justice Canada	**993,053**	—
Women and Gender Equality Canada	**925,410**	114,167
Public Safety Canada	**897,763**	—
Veteran Affairs Canada	**367,703**	150,000
William and Flora Hewlett Foundation, The	**350,687**	220,594
Gordon and Betty Moore Foundation	**253,427**	176,288
Canada Mortgage and Housing Corporation	**112,500**	—
Health Canada	**2,755**	6,618
Canadian Heritage	**—**	711,416
Public Health Agency of Canada	**—**	563,960
Nuclear Waste Management Organization	**—**	327,473
Impact Assessment Agency of Canada	**—**	205,793
Status of Women Canada	**—**	195,142
Natural Resources Canada	**—**	69,305
Transport Canada	**—**	75,346
Parks Canada	**—**	70,240
Fisheries and Oceans Canada	**—**	18,600
	33,893,294	33,545,372

7. Excess contributions

Excess contributions are as follows:

	2023	2022
	$	$
Indigenous Services Canada	**4,005,665**	841,773
Canadian Heritage	**1,132,031**	—
Status of Women Canada	**195,142**	—
Public Safety Canada	**106,884**	106,884
Nuclear Waste Management Organization	**85,570**	—
Parks Canada	**70,240**	—
Environment and Climate Change Canada	**58,720**	—
Health Canada	**12,764**	—
Public Health Agency of Canada	**10,000**	—
Fisheries and Ocean Canada	**8,425**	—
	5,685,441	948,657

8. Contingencies

The Corporation receives funding from various government agencies based on specific program needs and budgets and allocates certain expenses to the various programs. In many cases, the funding agency has the right to review the accounting records to ensure compliance with the terms and conditions of their programs. At this time, no estimate of the requirements, if any, to reimburse the agencies can be made. Management of the Corporation believes that its allocations of expenses are fair and appropriate in the circumstances. Adjustments to the financial statements as a result of these reviews, if any, will be recorded in the period in which they become known.

From time to time, the Corporation is involved in claims in the normal course of business. Management assesses such claims and where considered likely to result in material exposure and, where the amount of the claim is quantifiable, provisions loss are made based on management's assessment of the likely outcome. The Corporation does not provide for claims that are considered unlikely to result in significant loss, claims for which the outcome is not determinable or claims where the amount of the loss cannot be reasonably estimated. Any settlements or awards under such claims are provided when reasonably determinable.

9. Commitments

The Corporation is committed to future minimum lease payments under operating leases for office space and equipment maturing in 2038, for which minimum annual payments for each year are as follows:

	$
2024	1,171,606
2025	1,557,131
2026	1,489,471
2027	1,489,471
2028	1,489,471
2029 and thereafter	15,515,320
	22,712,470

10. Changes in non-cash operating working capital items

	2023	2022
	$	$
Grants and contributions receivable	**4,493,213**	(4,698,057)
Other accounts receivable	**(39,614)**	(129,895)
Sales tax recoverable	**(473,086)**	(676,466)
Inventory	**—**	193,433
Prepaid expenses	**(486,392)**	(110,538)
Accounts payable and accrued liabilities	**1,325,779**	4,675,394
Government remitances payable	**520,401**	(95,034)
Deferred revenue	**93,894**	
Deferred contributions	**347,922**	10,730,935
Excess contributions	**4,736,784**	—
	10,518,901	9,889,772

11. Controlled entity

The Corporation appoints the trustees of the National Indian Brotherhood Trust Fund, a registered charity under paragraph 149(l)(f) of the *Income Tax Act*, to administer the Language and Literacy Fund, the Youth Healing Fund, the Research Sponsor Fund, the Heroes of Our Time Fund, the Education Fund, the Métis Fund, and the Education Legacy Fund. The National Indian Brotherhood Trust Fund is deemed a non-profit organization under the *Income Tax Act* (Canada), and accordingly is not subject to income taxes.

The summarized financial statements of the Trust Fund are as follows:

Summarized statement of financial position

	2023	2022
	$	$
Assets	**244,136,794**	250,153,889
Liabilities	**2,899,740**	1,695,654
Fund balances	**241,237,054**	248,458,235
	244,136,794	250,153,889

Summarized statement of operations

	2023	2022
	$	$
Revenue	**6,192,316**	24,790,161
Expenses	**13,413,497**	13,624,901
(Deficiency) excess of revenue over expenses	**(7,221,181)**	11,165,260

11. Controlled entity (continued)

Summarized statement of cash flows

	2023	2022
	$	$
Operating activities	**5,056,412**	98,579
Investing activities	**(4,339,229)**	(299,401)
Net increase (decrease) in cash	**717,183**	(200,822)
Cash, beginning of year	**727,760**	928,582
Cash, end of year	**1,444,943**	727,760

As at March 31, 2023, the balance due from the Trust Fund was nil ($31,870 in 2022).

For the year ended March 31, 2023, the Corporation received $653 ($17,464 in 2022) from the Trust Fund for services relating to the administration and management of the Trust Fund and $48,110 for the rental of office space ($65,624 in 2022). The Trust Fund had terminated its office rent agreement with the Corporation in November 2022. In addition, the Trust Fund continued to share office space with the Corporation in Akwesasne at an annual cost of $13,081.

The transactions with the Trust Fund have been recorded at their exchange amount which is the amount in accordance with the agreements signed between the parties.

12. Executive salaries

By virtue of an annual general assembly resolution (62/98), the National Chief of the AFN receives a salary which is adjusted annually in connection with the consumer price index. Similarly, by virtue of a Confederacy of Nations resolution and an Executive Committee resolution, each Regional Chief is allocated a director's fee. Management and unelected officials are compensated within average industry remuneration levels for their positions.

13. Pension plan

The Corporation contributes to a defined contribution pension plan for its employees. Contributions are up to 8% of an employee's salary. The employer's contributions for the year were $1,038,619 ($851,571 in 2022).

14. Credit facility

The Corporation has a banking agreement which establishes a demand credit facility for general business purposes up to a maximum of $2,500,000, bearing interest at prime plus 1%, renewable annually. The credit facility is secured by a general security agreement representing a first share over all of the Corporation's assets. The balance outstanding at year-end is nil (nil in 2022).

15. Financial instruments

Market risk

Market risk is the risk that the fair value or future cash flows of the Corporation's financial instruments will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk. The Corporation is not exposed to market risks.

Credit risk

The risk arises from the potential that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The Corporation's various receivables represent credit provided for the Corporation's programs. The credit is provided mainly to the federal government and accordingly presents minimal credit risk to the Corporation.

The maximum credit exposure of the Corporation is represented by the fair value of various amounts receivable as presented in the statement of financial position.

16. Capital management

The Corporation considers its capital to consist of net assets. The Corporation's overall objective is to effectively use resources to maximize the ability to achieve its vision, fund tangible capital assets, future projects and ongoing operations. The Corporation manages net assets by establishing internally restricted funds and appropriating amounts to the restricted funds for anticipated future projects, contingencies and other capital requirements. These allocations are disclosed in the statement of changes in net assets.

The Corporation is not subject to externally imposed capital requirements.

Internally restricted net assets

Net assets are internally restricted for specific operating purposes as authorized by the Board of Directors from time to time. Internally restricted balances are supported by a clear statement of purpose, and an anticipated time frame for the accumulation and draw down of the balance at the time established.

The purpose of any internally restricted balance is consistent with the objectives of the Corporation's strategic initiatives and operating plans, as well as identified risks to the achievement of these objectives.

During the year ended March 31, 2023, an amount of nil was internally restricted ($1,800,000 in 2022) for the above mentioned purposes.

17. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

Schedule A – Indigenous and Northern Affairs Canada

	Basic Organizational Capacity $	Core Like $	BOC 15% Top-Up Enhanced Capacity Support $	New Fiscal Relationship $	Additions to Reserve / Specific Claims $	First Nations without Reserve Lands $	Income Assistance Annual National Forum $	Bill C-92, Act Respecting FN, Metis & Inuit Children $	Consultation Committee on Child Welfare $	IFCS Phase 3 / Reform of the FNCFS Program $
Revenue										
Contributions/grants	5,545,726	3,500,000	831,859	231,143	152,490	—	618,168	3,849	2,003,467	2,374,206
Contributions/grants - prior years	—	—	—	197,451	577,848	29,000	1,553	417,519	—	67,595
Interest revenue	—	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—	—
Miscellaneous revenue	—	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—	—
	5,545,726	3,500,000	831,859	428,594	730,338	29,000	619,721	421,368	2,003,467	2,441,801
Expenses										
Advertising, promotion and publications	120,384	—	35,548	3,293	10,799	—	1,607	5,453	3,645	4,140
Allocation of administrative expenses	—	—	—	14,651	—	—	—	34,537	177,651	164
Amortization of capital assets	—	—	—	—	—	—	—	—	—	—
Insurance	10,845	—	714	399	1,084	—	362	797	262	449
Miscellaneous	12,365	—	—	—	66	—	—	—	—	—
Office expenses	273,057	1,746	24,619	5,654	18,021	802	10,024	17,758	32,173	18,018
Professional fees	338,362	—	3,057	54,260	75,932	27,797	94,699	150,352	307,627	2,013,010
Regional service delivery	—	3,317,640	—	—	—	—	—	—	1,147,094	118,932
Rent	330,239	—	21,466	15,132	36,740	—	11,221	24,693	10,116	14,359
Salaries and benefits	3,917,477	178,269	719,723	333,834	410,409	—	70,218	177,697	105,200	199,816
Travel and meetings	542,997	2,345	26,732	1,371	177,287	401	431,590	12,165	219,699	72,913
	5,545,726	3,500,000	831,859	428,594	730,338	29,000	619,721	423,452	2,003,467	2,441,801
Deficiency of revenue over expenses	—	—	—	—	—	—	—	(2,084)	—	—

Schedule A – Indigenous and Northern Affairs Canada (continued)

	Economic Reconciliation & FN Involvement in Economy $	Water Symposium $	Safe Drinking Water for First Nations Phase 3 $	Safe Drinking Water for FN Draft Legislative Framework Engagement $	AFN Infrastructure Senior Policy Analyst Position $	O&M, Housing and Infrastructure Project $	National Asset Management Planning Conference $	Annex 2 - O&M Pilot Project $	Infrastructure Training & Awareness Implementation $	National FN Skills & Capacity Project $
Revenue										
Contributions/grants	73,065	152,245	—	1,774,445	65,783	782,795	155,202	—	11,250	—
Contributions/grants - prior years	—	247,755	1,898,154	—	—	1,420,935	287,718	738,200	66,672	34,289
Interest revenue	—	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—	—
Miscellaneous revenue	—	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—	—
	73,065	400,000	1,898,154	1,774,445	65,783	2,203,730	442,920	738,200	77,922	34,289
Expenses										
Advertising, promotion and publications	718	8,578	—	—	733	19,384	1,629	—	—	—
Allocation of administrative expenses	9,530	—	—	1,552	—	—	—	—	—	—
Amortization of capital assets	—	—	—	—	—	—	—	—	—	—
Insurance	29	—	—	—	71	2,804	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—	—	—
Office expenses	1,324	23,322	11,051	997	5,213	50,937	16,475	—	—	—
Professional fees	667	41,241	947,587	840,079	—	747,054	150,719	738,200	66,672	5,613
Regional service delivery	—	—	739,300	929,905	—	—	—	—	—	—
Rent	2,306	—	—	—	3,049	90,167	—	—	—	—
Salaries and benefits	54,804	—	—	—	52,674	937,930	—	—	—	—
Travel and meetings	3,687	326,859	200,217	1,911	4,042	355,455	274,097	—	11,250	28,676
	73,065	400,000	1,898,154	1,774,445	65,783	2,203,730	442,920	738,200	77,922	34,289
Deficiency of revenue over expenses	—	—	—	—	—	—	—	—	—	—

Schedule A – Indigenous and Northern Affairs Canada (continued)

	FN Education Mgmt and Capacity Development $	Implementation on NAP to End Violence $	Framework on Clean Growth and Climate Change $	Implementing the AFN-Canada MOU on Joint Priorities $	UNDRIP National Action Plan Year 1 $	National Treaty Comm-issioner's Office $	AFN Capacity in Restorative Justice $	Implementation of Bill S-3: An Act to Amend the Indian Act $	Comprehensive Claims $	Steering Committee on FN Home Flood Insurance Risks $
Revenue										
Contributions/grants	—	—	2,044,491	3,000,000	297,943	—	—	—	—	—
Contributions/grants - prior years	2,571,395	1,649,811	1,466,842	—	409,446	177	129,321	187,002	93,005	85,889
Interest revenue	—	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—	—
Miscellaneous revenue	—	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—	—
	2,571,395	1,649,811	3,511,333	3,000,000	707,389	177	129,321	187,002	93,005	85,889
Expenses										
Advertising, promotion and publications	21,765	4,137	14,859	37,489	25,903	—	—	1,907	719	—
Allocation of administrative expenses	—	—	311,164	—	—	—	16,868	278	—	—
Amortization of capital assets	—	—	—	—	—	—	—	—	—	—
Insurance	2,415	542	1,051	5,145	1,181	—	—	213	153	—
Miscellaneous	335	—	7,579	—	—	—	—	—	—	—
Office expenses	52,395	43,677	45,633	72,062	31,595	177	383	5,543	8,372	83
Professional fees	775,888	165,928	235,978	250,428	33,135	—	49,500	48,471	30	85,806
Regional service delivery	40,167	—	950,000	—	—	—	—	—	—	—
Rent	77,808	18,089	37,740	154,708	36,743	—	—	8,756	4,287	—
Salaries and benefits	978,169	274,228	426,408	2,440,222	498,009	—	—	118,834	52,196	—
Travel and meetings	622,454	1,143,210	1,480,921	39,946	80,823	—	62,571	2,999	27,248	—
	2,571,395	1,649,811	3,511,333	3,000,000	707,389	177	129,321	187,002	93,005	85,889
Deficiency of revenue over expenses	—	—	—	—	—	—	—	—	—	—

Schedule A – Indigenous and Northern Affairs Canada (continued)

	AFN - Social Programs Reform $	Full & Proper Implementation of Jordan's Principle $	FN Economic Recovery $	Home Flood - Risk Insurance for the First Nations Initiative $	AFN Emergency Services Project $	Indigenous Resilience Stand Alone Report $	Health Block Contribution Funding $	Health Supplementary Health Benefits $	Health IRS RHSP $
Revenue									
Contributions/grants	—	—	—	—	—	—	963,150	—	—
Contributions/grants - prior years	157,010	215,814	9,968	7,398	25,563	22,155	1,789,117	284,995	7,748
Interest revenue	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—
Miscellaneous revenue	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—
	157,010	215,814	9,968	7,398	25,563	22,155	2,752,267	284,995	7,748
Expenses									
Advertising, promotion and publications	—	2,757	706	—	—	—	27,518	1,999	—
Allocation of administrative expenses	14,274	19,619	—	—	—	2,002	245,326	19,459	—
Amortization of capital assets	—	—	—	—	—	—	8,891	—	—
Insurance	—	382	129	—	—	—	3,255	324	—
Miscellaneous	—	—	—	—	—	—	—	—	—
Office expenses	—	3,470	819	—	10,155	331	71,695	3,959	1,972
Professional fees	—	72	146	7,398	667	19,821	407,505	70,367	5,776
Regional service delivery	—	—	—	—	—	—	138,385	—	—
Rent	—	13,241	3,795	—	—	—	105,421	10,316	—
Salaries and benefits	142,736	169,012	4,373	—	—	—	1,307,614	74,049	—
Travel and meetings	—	7,261	—	—	14,742	—	436,657	104,522	—
	157,010	215,814	9,968	7,398	25,563	22,155	2,752,267	284,995	7,748
Deficiency of revenue over expenses	—	—	—	—	—	—	—	—	—

Schedule A – Indigenous and Northern Affairs Canada (continued)

	Health Compensation Help Desk $	Health Emergency Services Project $	AFN Delegation to the Vatican $	2023 Total $	2022 Total $
Revenue					
Contributions/grants	—	—	—	24,581,277	24,631,665
Contributions/grants - prior years	608	285,247	13,695	15,396,895	7,039,947
Interest revenue	—	—	—	—	—
Registration fees	—	—	—	—	—
Miscellaneous revenue	—	—	—	—	—
Trade show fees	—	—	—	—	—
	608	285,247	13,695	39,978,172	31,671,612
Expenses					
Advertising, promotion and publications	—	3,730	—	359,400	225,571
Allocation of administrative expenses	55	—	—	867,130	642,012
Amortization of capital assets	—	—	—	8,891	11,604
Insurance	—	581	—	33,187	34,330
Miscellaneous	—	—	—	20,345	17,052
Office expenses	312	11,513	11,793	887,129	798,954
Professional fees	—	77	—	8,759,921	11,804,154
Regional service delivery	—	—	—	7,381,423	3,316,508
Rent	—	18,514	—	1,048,906	1,177,631
Salaries and benefits	—	179,507	—	13,823,408	12,378,349
Travel and meetings	241	71,325	1,902	6,790,516	1,265,447
	608	285,247	13,695	39,980,256	31,671,612
Deficiency of revenue over expenses	—	—	—	(2,084)	—

Schedule B – Other funding agencies

	Employment and Social Development Canada - Labour Code and Pay Equity and Poverty Reduction	Employment and Social Development Canada - Early Learning & Child Care Trans-formation Initiative	Employment and Social Development Canada - Labour Market Information	Employment and Social Development Canada - Homelessness	Employment and Social Development Canada - 2030 Agenda & Sustainable Development	Employment and Social Development Canada - Disability Component - Capacity Building	Environment and Climate Change Canada - Transforming Species at Risk Conservation	Environment and Climate Change Canada - Participation in the National Steering Committee
	$	$	$	$	$	$	$	$
Revenue								
Contributions/grants	—	47,684	—	—	—	68,492	139,938	44,987
Contributions/grants - prior years	894,193	—	201	660,535	219,076	97,500	81,403	9,782
Interest revenue	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—
Miscellaneous revenue	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	894,193	47,684	201	660,535	219,076	165,992	221,341	54,769
Expenses								
Advertising, promotion and publications	4,257	—	—	4,290	2,563	1,961	1,750	3,081
Allocation of administrative expenses	—	—	—	—	728	—	20,122	4,741
Amortization of capital assets	—	—	—	—	—	—	—	—
Insurance	815	—	—	672	338	268	270	68
Miscellaneous	—	—	—	—	—	—	—	—
Office expenses	3,942	5,723	201	14,384	7,827	2,366	1,644	322
Professional fees	749,387	275	—	325,558	32,276	43,894	91,364	2,510
Regional service delivery	—	—	—	17,365	—	—	—	—
Rent	10,784	—	—	21,776	10,795	8,640	8,804	2,317
Salaries and benefits	124,384	—	—	265,495	133,432	108,699	88,683	40,004
Travel and meetings	624	41,686	—	10,995	31,117	164	8,704	1,726
	894,193	47,684	201	660,535	219,076	165,992	221,341	54,769
Excess (deficiency) of revenue over expenses	—	—	—	—	—	—	—	—

Schedule B – Other funding agencies (continued)

	Environment and Climate Change Canada - Conserving Nature Working Group $	Environment and Climate Change Canada - AFN Chronic Wasting Disease Working Group $	Environment and Climate Change Canada - JCCA Website $	Environment and Climate Change Canada - First Nations Nature Table $	Environment and Climate Change Canada - Emissions Reduction Plan $	Fisheries and Oceans Canada - AAROM $	Fisheries and Oceans Canada - OMCP $	Gordon & Betty Moore Foundation - Indigenous-Led Conservation $	Canadian Heritage - Full Implementation of Indigenous Languages Act $
Revenue									
Contributions/grants	—	6,776	—	243,715	12,929	651,119	—	—	971,484
Contributions/grants - prior years	12,809	70,188	5,858	—	—	—	4,175	282,849	—
Interest revenue	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—
Miscellaneous revenue	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—
	12,809	76,964	5,858	243,715	12,929	651,119	4,175	282,849	971,484
Expenses									
Advertising, promotion and publications	60	362	—	2,311	—	7,432	—	2,041	16,326
Allocation of administrative expenses	1,164	6,997	532	22,156	1,370	29,400	386	11,264	145,302
Amortization of capital assets	—	—	—	—	—	—	—	—	—
Insurance	15	29	—	304	—	1,073	—	268	1,289
Miscellaneous	—	—	—	—	—	—	—	—	84
Office expenses	126	127	—	7,986	—	21,661	—	10,560	37,258
Professional fees	800	22,055	2,500	2,577	—	20,406	—	53,355	51,950
Regional service delivery	—	—	—	—	—	40,000	—	—	—
Rent	393	826	—	11,127	—	34,575	—	8,640	40,895
Salaries and benefits	10,251	10,936	2,025	196,739	11,559	438,764	—	147,242	478,843
Travel and meetings	—	35,632	801	515	—	103,247	3,789	49,479	199,537
	12,809	76,964	5,858	243,715	12,929	696,558	4,175	282,849	971,484
Excess (deficiency) of revenue over expenses	—	—	—	—	—	(45,439)	—	—	—

Schedule B – Other funding agencies (continued)

	The William & Flora Hewlett Foundation - First Nations' Stewardship of Land & Water in Canada $	Health Canada - Engagement Stream - First Nations Scoping Paper: Cannabis Act $	Impact Assessment Agency of Canada - Policy and Guidance $	Justice Canada - FN Justice Strategy Framework $	Natural Resources Canada - Indigenous Engagement Strategy $	Natural Resources Canada - 2 Billion Trees Program $	Nuclear Waste Management Organization - Foster Positive Dialogue $	Parks Canada $	Public Safety Canada - First Nation and Inuit Policing Program $
Revenue									
Contributions/grants	—	29,513	70,576	6,947	—	240,000	285,636	127,827	597,879
Contributions/grants - prior years	162,406	—	205,793	—	69,305	—	17,512	—	—
Interest revenue	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—
Miscellaneous revenue	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—
	162,406	29,513	276,369	6,947	69,305	240,000	303,148	127,827	597,879
Expenses									
Advertising, promotion and publications	1,594	—	3,802	—	646	1,138	3,079	645	3,124
Allocation of administrative expenses	18,592	2,683	39,397	—	—	—	—	11,621	48,671
Amortization of capital assets	—	—	—	—	—	—	—	—	—
Insurance	218	—	457	—	76	—	406	102	531
Miscellaneous	—	—	—	—	—	—	—	—	—
Office expenses	1,107	—	2,829	—	668	4,524	6,637	981	26,839
Professional fees	22,689	—	21,124	—	15	43	46,751	35,943	(96,946)
Regional service delivery	—	—	—	—	—	—	—	—	284,050
Rent	7,027	—	15,497	—	2,166	17,641	12,235	3,297	16,570
Salaries and benefits	97,669	26,830	183,310	—	64,075	215,116	215,040	49,435	249,205
Travel and meetings	13,510	—	9,953	6,947	1,673	1,538	19,000	25,803	65,835
	162,406	29,513	276,369	6,947	69,319	240,000	303,148	127,827	597,879
Excess (deficiency) of revenue over expenses	—	—	—	—	(14)	—	—	—	—

Schedule B – Other funding agencies (continued)

	Public Health Agency of Canada - Study of Reported Child Abuse & Neglect $	Transport Canada $	University of Ottawa - First Nations Food, Nutrition and Environment Study $	Veteran Affairs Canada - Veteran & Family Well-Being $	Women and Gender Equality Canada - Women's Program $	Women and Gender Equality Canada - Gender Based Violence Prevention $	Other $	2023 Total $	2022 Total $
Revenue									
Contributions/grants	—	—	84,036	—	1,416,806	306,339	—	5,352,683	2,528,963
Contributions/grants - prior years	553,960	35,142	—	132,297	114,167	—	—	3,629,151	3,999,413
Interest revenue	—	—	—	—	—	—	1,506,108	1,506,108	247,835
Registration fees	—	—	—	—	—	—	1,212,771	1,212,771	76,705
Miscellaneous revenue	—	—	—	—	—	—	943,380	943,380	667,076
Trade show fees	—	—	—	—	—	—	221,113	221,113	11,250
	553,960	35,142	84,036	132,297	1,530,973	306,339	3,883,372	12,865,206	7,531,242
	—								
Expenses									
Advertising, promotion and publications	—	538	1,199	3,357	1,128	3,533	43,451	113,668	49,720
Allocation of administrative expenses	—	1,745	7,640	7,056	31,207	43,488	(1,323,392)	(867,130)	(642,012)
Amortization of capital assets	—	—	—	—	—	—	80,724	80,724	137,939
Insurance	—	53	187	134	187	—	(5,602)	2,158	7,496
Miscellaneous	—	—	—	—	—	1,513	79,347	80,944	48,941
Office expenses	—	287	854	959	918	19	56,239	216,988	106,744
Professional fees	—	—	2,536	26	56,234	228,006	353,215	2,068,543	2,927,897
Regional service delivery	553,960	—	—	—	1,200,000	—	(40,863)	2,054,512	(16,750)
Rent	—	2,331	6,018	4,351	6,444	—	(104,380)	148,769	231,837
Salaries and benefits	—	30,188	64,001	27,993	208,669	199	1,042,477	4,531,263	3,125,906
Travel and meetings	—	—	1,601	88,421	26,186	29,581	2,615,236	3,393,300	(120,250)
	553,960	35,142	84,036	132,297	1,530,973	306,339	2,796,452	11,823,739	5,857,468
Excess (deficiency) of revenue over expenses	—	—	—	—	—	—	1,086,920	1,041,467	1,673,774