Financial statements of
National Indian Brotherhood

March 31, 2022

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, 2022, 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, 2022, 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.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
July 6, 2022

National Indian Brotherhood

Statement of operations

Year ended March 31, 2022

	Schedules	2022 $	2021 $
Revenue			
Indigenous Services Canada	A	**26,499,945**	23,748,077
Health Canada	A	**5,171,667**	5,160,982
Employment and Social Development Canada	B	**1,191,542**	1,029,929
Public Health Agency of Canada	B	**—**	1,010,628
Canadian Heritage	B	**834,639**	923,789
Fisheries and Oceans Canada	B	**619,528**	621,586
Environment and Climate Change Canada	B	**271,416**	477,635
Nuclear Waste Management Organization	B	**460,386**	142,086
Parks Canada	B	**161,786**	156,974
Agriculture and Agri-Food Canada	B	**388,419**	149,653
University of Ottawa	B	**96,800**	96,800
Canadian Internet Registration Authority	B	**33,622**	60,378
Natural Resources Canada	B	**30,645**	54,550
Status of Women Canada	B	**—**	52,358
Transport Canada	B	**55,654**	28,175
Public Safety Canada	B	**2,364,859**	—
Impact Assessment Agency of Canada	B	**67,995**	—
Other departments	B	**953,951**	550,701
		39,202,854	34,264,301
Expenses			
Advertising, promotion and publications		**275,291**	397,612
Amortization of capital assets		**149,543**	160,214
Insurance		**41,826**	27,815
Bad Debt		**—**	18,974
Miscellaneous		**65,993**	27,041
Office expenses		**905,698**	717,499
Professional fees		**14,732,051**	8,130,512
Regional service delivery		**3,299,758**	6,037,320
Rent		**1,409,468**	1,416,669
Salaries and benefits		**15,504,255**	13,452,473
Travel and meetings		**1,145,197**	1,151,955
	A and B	**37,529,080**	31,538,084
Excess of revenue over expenses		**1,673,774**	2,726,217

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

National Indian Brotherhood

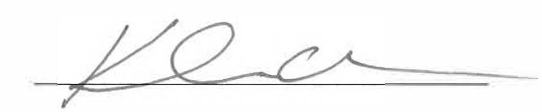
Statement of financial position

As at March 31, 2022

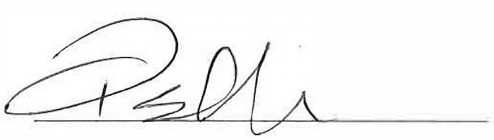
	Notes	2022 $	2021 $
Assets			
Current assets			
Cash		**40,687,110**	28,994,410
Grants and contributions receivable	4	**6,739,988**	2,041,931
Other accounts receivable		**236,376**	106,481
Sales tax recoverable		**1,231,492**	555,026
Inventory		**—**	193,433
Prepaid expenses		**380,122**	232,495
		49,275,088	32,123,776
Asset held in trust	3	**16,163**	16,041
Prepaid expenses		**316,814**	353,903
Capital assets	5	**241,759**	370,913
		49,849,824	32,864,633
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities		**9,193,843**	4,518,449
Government remittances payable		**13,615**	108,649
Deferred contributions	6	**33,545,372**	22,814,437
Excess contributions	7	**948,657**	948,657
		43,701,487	28,390,192
Liability held in trust	3	**16,163**	16,041
		43,717,650	28,406,233
Contingencies and commitments	8 and 9		
Net assets			
Invested in capital assets		**241,759**	370,913
Internally restricted		**5,800,000**	4,000,000
Unrestricted		**90,415**	87,487
		6,132,174	4,458,400
		49,849,824	32,864,633

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

On behalf of the Executive Committee



Regional Chief Kluane Adamek



Regional Chief Paul Prosper

	Notes	Invested in capital assets $	Internally restricted $	Unrestricted deficiency general operations $	2022 Total $	2021 Total $
Net assets, beginning of year		**370,913**	**4,000,000**	**87,487**	**4,458,400**	1,732,183
Excess of revenue over expenses		**—**	**—**	**1,673,774**	**1,673,774**	2,726,217
Internal transfer	16	**—**	**1,800,000**	**(1,800,000)**	**—**	—
Acquisition of capital assets		**37,917**	**—**	**(37,917)**	**—**	—
Proceeds from disposal of capital assets		**(17,528)**	**—**	**17,528**	**—**	—
Amortization of capital assets		**(149,543)**	**—**	**149,543**	**—**	—
Net assets, end of year		**241,759**	**5,800,000**	**90,415**	**6,132,174**	4,458,400

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, 2022

	Notes	2022	2021
		$	$
Operating activities			
Excess of revenue over expenses		**1,673,774**	2,726,217
Items not affecting cash			
Amortization of capital assets		**149,543**	160,214
		1,823,317	2,886,431
Changes in non-cash operating working capital items	10	**9,889,772**	13,013,877
		11,713,089	15,900,308
Investing activities			
Decrease in due from Trust Fund		**—**	67,760
Acquisition of capital assets		**(37,917)**	(23,580)
Proceeds from disposal of capital assets		**17,528**	—
		(20,389)	44,180
Net increase in cash		**11,692,700**	15,944,488
Cash, beginning of year		**28,994,410**	13,049,922
Cash, end of year		**40,687,110**	28,994,410

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.

Adoption of the amendments to Section 3856, Financial Instruments, for financial instruments originated or exchanged in a related party transaction

Effective April 1, 2021, the Corporation has adopted the amendments to Handbook Section 3856, Financial Instruments ("Section 3856") related to the recognition of financial instruments originated or exchanged in a related party transaction, referred to herein as the "related party financial instruments amendments".

2. Accounting policies (continued)

Adoption of the amendments to Section 3856, Financial Instruments, for financial instruments originated or exchanged in a related party transaction (continued)

These amendments to Section 3856 establish new guidance for determining the measurement of a related party financial instrument. The related party financial instruments amendments require that such a financial instrument be initially measured at cost, which is determined based on whether the instrument has repayment terms. If the instrument has repayment terms, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any reduction for impairment. Otherwise, the cost is determined using the consideration transferred or received by the Corporation in the transaction. Subsequent measurement is based on how the instrument was initially measured.

The Corporation has applied the related party financial instruments amendments in accordance with the transition provisions of Section 3856. The amendments should be applied retrospectively. When related party financial instruments exist at the date these amendments are applied for the first time, the cost of an instrument that has repayment terms is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment as at the beginning of the earliest comparative period, i.e. April 1, 2020. The cost of an instrument that does not have repayment terms is deemed to be its carrying amount in the Corporation's financial statements, less any impairment, as at the same date. The fair value of an instrument that is an investment in shares quoted in an active market is determined as at the same date.

When related party financial instruments do not exist at the date these amendments are applied for the first time, transition relief was provided such that the related party financial instruments do not need to be restated as at the beginning of the earliest comparative period.

The adoption of these amendments had no material impact on the amounts recognized in the Corporation's financial statements or disclosures.

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.

2. Accounting policies (continued)

Financial instruments (continued)

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

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.

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 amount of inventory reserves, 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 $16,163 ($16,041 in 2021) 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:

	2022	2021
	$	$
Indigenous Services Canada	**4,175,512**	456,214
Fisheries and Oceans Canada	**638,128**	762,899
Agriculture and Agri-Food Canada	**489,157**	149,653
Public Health Agency of Canada	**245,794**	53,968
Environment and Climate Change Canada	**225,000**	4,300
Status of Women Canada	**—**	334,990
Natural Resources Canada	**199,950**	154,550
Nuclear Waste Management Organization	**224,391**	—
Employment and Social Development Canada	**168,935**	28,557
Transport Canada	**131,000**	—
Parks Canada	**124,000**	—
Heritage Canada	**118,121**	—
University of Ottawa	**—**	96,800
	6,739,988	2,041,931

5. Capital assets

			2022	2021
	Cost	**Accumulated amortization**	**Net book value**	Net book value
	$	**$**	**$**	$
Computer equipment	**236,769**	**214,469**	**22,300**	73,011
Office equipment	**376,134**	**354,358**	**21,776**	85,738
Leasehold improvements	**453,847**	**256,164**	**197,683**	212,164
	1,066,750	**824,991**	**241,759**	370,913

6. Deferred contributions

Changes in the deferred contributions balance are as follows:

	2022	2021
	$	$
Balance, beginning of year	**22,814,437**	8,560,383
Revenue received during the year	**49,933,789**	48,518,355
Revenue recognized during the year	**(39,202,854)**	(34,264,301)
Balance, end of year	**33,545,372**	22,814,437

6. Deferred contributions (continued)

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

	2022	2021
	$	$
Indigenous Services Canada	**26,904,491**	17,140,574
Employment and Social Development Canada	**3,502,387**	2,503,868
Heritage Canada	**711,416**	1,427,934
Public Health Agency of Canada	**563,960**	—
Nuclear Waste Management Organization	**327,473**	305,879
Environment and Climate Change Canada	**233,552**	124,968
Gordon and Flora Hewlett Foundation, The	**220,594**	—
Impact Assessment Agency of Canada	**205,793**	—
Status of Women Canada	**195,142**	195,142
Gordon and Betty Moore Foundation	**176,288**	—
Veteran Affairs Canada	**150,000**	—
Women and Gender Equality Canada	**114,167**	—
Natural Resources Canada	**69,305**	—
Transport Canada	**75,346**	—
Parks Canada	**70,240**	43,026
Fisheries and Oceans Canada	**18,600**	—
Health Canada	**6,618**	—
Canadian Internet Registration Authority	**—**	33,607
Public Safety Canada	**—**	1,039,439
	33,545,372	22,814,437

7. Excess contributions

Excess contributions are as follows:

	2022	2021
	$	$
Indigenous Services Canada	**841,773**	841,773
Public Safety Canada	**106,884**	106,884
	948,657	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.

9. Commitments

The Corporation is committed to future minimum lease payments under operating leases for office space and equipment maturing in 2025, for which minimum annual payments for each year are as follows:

	$
2023	1,406,846
2024	308,788
2025	67,660
	1,783,294

10. Changes in non-cash operating working capital items

	2022	2021
	$	$
Grants and contributions receivable	**(4,698,057)**	1,683,779
Other accounts receivable	**(129,895)**	320,789
Sales tax recoverable	**(676,466)**	255,686
Inventory	**193,433**	(22,127)
Prepaid expenses	**(110,538)**	9,758
Accounts payable and accrued liabilities	**4,675,394**	(3,461,227)
Government remitances payable	**(95,034)**	(100,506)
Deferred contributions	**10,730,935**	14,254,054
Excess contributions	**—**	73,671
	9,889,772	13,013,877

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

	2022	2021
	$	$
Assets	**250,153,889**	238,627,624
Liabilities	**1,695,654**	1,334,649
Fund balances	**248,458,235**	237,292,975
	250,153,889	238,627,624

11. Controlled entity (continued)

	2022	2021
	$	$
Revenue	**24,790,161**	54,691,213
Expenses	**13,624,901**	10,722,522
Excess of revenue over expenses	**11,165,260**	43,968,691

Summarized statement of cash flows

	2022	2021
	$	$
Operating activities	**98,579**	17,290,040
Investing activities	**(299,401)**	(18,264,566)
Net decrease in cash	**(200,822)**	(974,526)
Cash, beginning of year	**928,582**	1,903,108
Cash, end of year	**727,760**	928,582

As at March 31, 2022, the balance due from the Trust Fund was $31,870 (nil in 2021).

For the year ended March 31, 2022, the Corporation received $17,464 ($50,492 in 2021) from the Trust Fund for services relating to the administration and management of the Trust Fund and $65,624 for the rental of office space ($63,605 in 2021). The Trust Fund entered into a new rental agreement with the corporation for shared office space in Akwesasne until 2024. The total annual cost of the rental space is $11,212 per annum.

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 $851,571 ($817,423 in 2021).

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 2021).

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, 2022, an amount of $1,800,000 was internally restricted ($2,800,000 in 2021) for the above mentioned purposes.

National Indian Brotherhood
Schedules - Statement of operations
Year ended March 31, 2022

Schedule A – Indigenous and Northern Affairs Canada

	Basic Organizational Capacity $	Core Like $	Additional BOC Funding 20% $	Additions to Reserve / Specific Claims $	Steering Committee on FN Home Flood Insurance Risks $	IFCS Phase 3 / Reform of the FNCFS Program $	Home Flood - Risk Insurance for the First Nations Initiative $	Safe Drinking Water for First Nations Phase 3 $
Revenue								
Contributions/grants	5,545,726	3,500,000	1,109,145	390,152	2,278	246,715	132,602	285,365
Contributions/grants - prior years	—	—	—	—	—	2,000,181	140,000	—
Miscellaneous Revenue	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	5,545,726	3,500,000	1,109,145	390,152	2,278	2,246,896	272,602	285,365
Expenses								
Advertising, promotion and publications	98,258	—	2,148	1,493	—	648	—	—
Allocation of administrative expenses	—	—	—	—	—	204,263	35,557	—
Amortization of capital assets	2,751	—	—	—	—	—	—	—
Insurance	8,850	—	—	386	—	240	—	—
Bad debt	—	—	—	—	—	—	—	—
Miscellaneous	12,240	—	2,312	—	—	—	—	—
Office expenses	214,816	5,990	54,252	16,859	—	7,305	464	2,603
Professional fees	297,760	—	215,151	46,363	—	1,906,110	236,581	281,470
Regional service delivery	—	3,340,820	28,688	—	—	—	—	—
Rent	348,081	—	-	12,933	—	7,903	—	—
Salaries and benefits	4,234,611	143,449	136,418	311,067	2,278	81,795	—	—
Travel and meetings	328,359	9,741	670,176	1,051	—	38,632	—	1,292
	5,545,726	3,500,000	1,109,145	390,152	2,278	2,246,896	272,602	285,365
Deficiency of revenue over expenses	—	—	—	—	—	—	—	—

Schedule A – Indigenous and Northern Affairs Canada (continued)

	O&M, Housing and Infrastructure Project	National FN Skills & Capacity Project	FN Education Mgmt and Capacity Development	Implementation on NAP to End Violence	FN Capacity Engagement in the Pan-Canadian Framework on Clean Growth and Climate Change	Implementing the AFN-Canada MOU on Joint Priorities	UNDRIP National Action Plan Year 1	National Treaty Commissioner's Office
	$	$	$	$	$	$	$	$
Revenue								
Contributions/grants	1,187,886	112,821	1,562,603	228,023	1,274,707	3,000,000	730,561	151,414
Contributions/grants - prior years	2,563,457	—	483,538	520,376	—	—	—	—
Miscellaneous Revenue	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	3,751,343	112,821	2,046,141	748,399	1,274,707	3,000,000	730,561	151,414
Expenses								
Advertising, promotion and publications	14,480	—	42,611	1,319	33	30,045	2,833	—
Allocation of administrative expenses	—	—	—	—	80	—	—	—
Amortization of capital assets	—	—	—	—	—	201	—	—
Insurance	2,918	—	2,902	431	2,305	6,911	1,066	—
Bad debt	—	—	—	—	—	—	—	—
Miscellaneous	2,500	—	—	—	—	—	—	—
Office expenses	76,473	11,583	87,481	9,088	22,153	125,968	14,276	1,414
Professional fees	2,569,601	101,238	751,077	503,338	886,397	603,889	252,650	150,000
Regional service delivery	—	—	(3,000)	—	—	-	—	—
Rent	95,969	—	85,583	14,255	42,197	266,467	35,368	—
Salaries and benefits	971,655	—	1,062,585	203,918	280,501	1,887,830	423,881	—
Travel and meetings	17,747	—	16,902	16,050	41,041	78,689	487	—
	3,751,343	112,821	2,046,141	748,399	1,274,707	3,000,000	730,561	151,414
Deficiency of revenue over expenses	—	—	—	—	—	—	—	—

Schedule A – Indigenous and Northern Affairs Canada (continued)

	Economic Development $	New Fiscal Relationship $	Comprehensive Claims $	Social Development Work Plan $	Full & Proper Implementation of Jordan's Principle $	Funding to host a National gathering on FNCFS $	Bill C-92, Act Respecting FN, Metis & Inuit Children $	Analyzing FNCFS Funding Agency Needs Project $
Revenue								
Contributions/grants	—	—	—	—	—	—	—	—
Contributions/grants - prior years	127,154	52,549	144,315	482,105	186,848	21,775	232,722	18,512
Miscellaneous Revenue	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	127,154	52,549	144,315	482,105	186,848	21,775	232,722	18,512
Expenses								
Advertising, promotion and publications	2,063	491	3,159	5,323	—	—	648	—
Allocation of administrative expenses	—	3,941	—	55,023	822	—	10,825	—
Amortization of capital assets	—	—	—	—	—	—	—	—
Insurance	—	135	762	2,033	—	—	240	—
Bad debt	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—
Office expenses	1,922	1,372	19,394	20,903	5,734	5,000	8,471	—
Professional fees	—	—	6,935	62,612	—	1,750	—	18,512
Regional service delivery	—	—	—	—	—	—	—	—
Rent	—	4,577	21,532	60,448	—	—	7,903	—
Salaries and benefits	122,924	42,033	77,313	275,168	179,079	—	205,099	—
Travel and meetings	245	—	15,220	595	1,213	15,025	(464)	—
	127,154	52,549	144,315	482,105	186,848	21,775	232,722	18,512
Deficiency of revenue over expenses	—	—	—	—	—	—	—	—

Schedule A – Indigenous and Northern Affairs Canada (continued)

	FN Economic Recovery $	AFN Emergency Services Project $	Indigenous Resilience Stand Alone Report $	Health Block Contribution Funding $	Health Supplementary Health Benefits $	Health IRS RHSP $	Health Compensation Help Desk $	Health Emergency Services Project $	2022 Total $	2021 Total $
Revenue										
Contributions/grants	—	—	—	4,442,080	101,377	16,276	406,242	205,692	24,631,665	25,258,989
Contributions/grants - prior years	59,925	1,547	4,943	—	—	—	—	—	7,039,947	3,650,070
Miscellaneous Revenue	—	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—	—
	59,925	1,547	4,943	4,442,080	101,377	16,276	406,242	205,692	31,671,612	28,909,059
Expenses										
Advertising, promotion and publications	132	81	—	15,865	842	45	2,135	919	225,571	305,030
Allocation of administrative expenses	—	186	—	283,449	9,216	909	33,364	4,377	642,012	1,220,051
Amortization of capital assets	—	—	—	8,652	—	—	—	—	11,604	10,442
Insurance	31	—	—	3,665	319	—	799	337	34,330	20,705
Bad debt	—	—	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—	17,052	—
Office expenses	1,856	779	-	73,791	1,645	78	4,750	2,534	798,954	879,819
Professional fees	—	—	5,050	2,892,726	—	14,944	—	—	11,804,154	6,736,445
Regional service delivery	—	—	—	(50,000)	—	—	—	—	3,316,508	6,063,793
Rent	5,083	—	—	121,380	10,352	—	26,548	11,052	1,177,631	1,174,090
Salaries and benefits	52,823	—	—	1,079,800	79,003	—	338,646	186,473	12,378,349	11,356,519
Travel and meetings	—	501	(107)	12,752	—	300	—	—	1,265,447	1,143,493
	59,925	1,547	4,943	4,442,080	101,377	16,276	406,242	205,692	31,671,612	28,910,387
Deficiency of revenue over expenses	—	—	—	—	—	—	—	—	—	(1,328)

National Indian Brotherhood

Schedules - Statement of operations

Year ended March 31, 2022

Schedule B – Other funding agencies

	Agriculture Canada - FN Agricultural Strategy $	Canadian Internet Registration Authority $	Fisheries and Oceans Canada - AAROM $	Employment and Social Development Canada - Labour Code and Pay Equity and Poverty Reduction $	Employment and Social Development Canada - Labour Market Information $	Employment and Social Development Canada - FN Governament, Citizens and Accessibility Legislation $	Employment and Social Development Canada - Homelessness $	Employment and Social Development Canada - 2030 Agenda & Sustainable Development $
Revenue								
Contributions/grants	339,504	—	619,528	224,426	—	—	—	—
Contributions/grants - prior years	—	33,622	—	—	78,851	187,171	513,044	188,050
Miscellaneous Revenue	—	—	—	—	—	—	—	—
Registration fees	48,915	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	388,419	33,622	619,528	224,426	78,851	187,171	513,044	188,050
Expenses								
Advertising, promotion and publications	—	—	5,138	108	913	1,134	976	268
Allocation of administrative expenses	33,950	6,477	29,402	—	—	—	—	—
Amortization of capital assets	—	—	—	—	—	—	—	—
Insurance	—	190	1,687	25	—	287	338	78
Bad debt	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—
Office expenses	—	1,297	21,926	3,124	52	16,146	26,599	14,569
Professional fees	—	—	—	128,143	77,886	29,270	238,515	57,020
Regional service delivery	—	—	—	-	—	—	—	—
Rent	8,850	—	36,567	902	—	9,503	11,325	9,516
Salaries and benefits	345,619	25,658	526,838	92,124	—	129,706	201,370	106,118
Travel and meetings	—	—	(2,030)	—	—	1,125	33,921	564
	388,419	33,622	619,528	224,426	78,851	187,171	513,044	188,133
Excess (deficiency) of revenue over expenses	—	—	—	—	—	—	—	(83)

Schedule B – Other funding agencies

	Environment and Climate Change Canada - Transforming Species at Risk Conservation $	Environment and Climate Change Canada - Supporting Capacity of National Indigenous Organization to Engage in Conservation $	Environment and Climate Change Canada - JCCA Website $	Environment and Climate Change Canada - Participation in the National Steering Committee $	Environment and Climate Change Canada - AFN Chronic Wasting Disease Working Group $	Heritage Canada $	Impact Assessment Agency of Canada - Policy and Guidance $	Natural Resources Canada - Indigenous Engagement Strategy $
Revenue								
Contributions/grants	120,804	23,443	12,171	—	—	—	67,995	30,645
Contributions/grants - prior years	45,597	—	—	38,560	30,841	834,639	—	—
Miscellaneous Revenue	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	166,401	23,443	12,171	38,560	30,841	834,639	67,995	30,645
Expenses								
Advertising, promotion and publications	261	22	26	107	80	18,975	154	65
Allocation of administrative expenses	14,604	—	—	—	2,854	107,445	—	—
Amortization of capital assets	—	—	—	—	—	—	—	—
Insurance	76	16	8	31	23	1,427	44	15
Bad debt	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—
Office expenses	2,908	93	37	148	653	64,486	213	1,001
Professional fees	79,993	—	—	—	—	208,994	—	—
Regional service delivery	—	—	—	—	—	—	—	—
Rent	2,537	2,158	257	1,034	777	47,275	1,491	541
Salaries and benefits	75,541	21,154	11,843	37,240	26,763	374,988	66,093	28,535
Travel and meetings	(9,519)	—	—	—	(309)	11,049	-	488
	166,401	23,443	12,171	38,560	30,841	834,639	67,995	30,645
Excess (deficiency) of revenue over expenses	—	—	—	—	—	—	—	—

Schedule B – Other funding agencies

	Nuclear Waste Management Organization - Foster Positive Dialogue	Parks Canada	Public Safety Canada - First Nation and Inuit Policing Program	Transport Canada	University of Ottawa - First Nations Food, Nutrition and Environment Study	Other	2022 Total	2021 Total
	$	$	$	$	$	$	$	$
Revenue								
Contributions/grants	154,507	118,760	664,726	55,654	96,800	—	2,528,963	4,398,052
Contributions/grants - prior years	305,879	43,026	1,700,133	—	—	—	3,999,413	481,489
Miscellaneous Revenue	—	—	—	—	—	914,911	914,911	386,306
Registration fees	—	—	—	—	—	27,790	76,705	89,395
Trade show fees	—	—	—	—	—	11,250	11,250	—
	460,386	161,786	2,364,859	55,654	96,800	953,951	7,531,242	5,355,242
Expenses								
Advertising, promotion and publications	792	3,273	2,796	—	4,440	10,192	49,720	92,582
Allocation of administrative expenses	48,206	14,799	110,423	7,259	8,800	(1,026,231)	(642,012)	(1,220,051)
Amortization of capital assets	—	—	—	—	—	137,939	137,939	149,772
Insurance	263	74	897	—	87	1,930	7,496	7,110
Bad debt	—	—	—	—	—	—	—	27,041
Miscellaneous	—	—	—	—	—	48,941	48,941	18,974
Office expenses	11,143	8,470	24,556	—	4,561	(95,238)	106,744	(162,320)
Professional fees	80,005	6,436	1,826,114	48,395	2,000	145,126	2,927,897	1,394,067
Regional service delivery	—	—	—	—	—	(16,750)	(16,750)	(26,473)
Rent	8,584	32,119	29,779	—	5,452	23,170	231,837	242,579
Salaries and benefits	310,905	94,566	363,446	—	71,460	215,939	3,125,906	2,095,954
Travel and meetings	488	2,049	7,628	—	—	(165,704)	(120,250)	8,462
	460,386	161,786	2,365,639	55,654	96,800	(720,686)	5,857,468	2,627,697
Excess (deficiency) of revenue over expenses	—	—	(780)	—	—	1,674,637	1,673,774	2,727,545