
Financial statements of National Indian Brotherhood

March 31, 2021

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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, 2021, 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, 2021, 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 5, 2021

National Indian Brotherhood
Statement of operations
Year ended March 31, 2021

	Schedules	2021 \$	2020 \$
Revenue			
Indigenous Services Canada	A	23,748,077	30,839,466
Health Canada	A	5,160,982	4,264,992
Employment and Social Development Canada	B	1,029,929	1,150,632
Public Health Agency of Canada	B	1,010,628	809,428
Canadian Heritage	B	923,789	1,594,402
Fisheries and Oceans Canada	B	621,586	1,527,100
Environment and Climate Change Canada	B	477,635	1,675,397
Nuclear Waste Management Organization	B	142,086	542,454
Parks Canada	B	156,974	275,000
Agriculture and Agri-Food Canada	B	149,653	124,038
University of Ottawa	B	96,800	88,000
Canadian Internet Registration Authority	B	60,378	—
Natural Resources Canada	B	54,550	100,000
Status of Women Canada	B	52,358	210,602
Transport Canada	B	28,175	—
Public Safety Canada	B	—	87,116
Other departments	B	550,701	2,890,785
		34,264,301	46,179,412
Expenses			
Advertising, promotion and publications		397,612	241,052
Amortization of capital assets		160,214	176,279
Insurance		27,815	27,112
Miscellaneous		27,041	54,459
Bad Debt		18,974	—
Office expenses		717,499	863,228
Professional fees		8,130,512	10,632,933
Regional service delivery		6,037,320	4,898,459
Rent		1,416,669	1,364,957
Salaries and benefits		13,452,473	15,175,203
Travel and meetings		1,151,955	12,444,190
		31,538,084	45,877,872
Excess of revenue over expenses		2,726,217	301,540

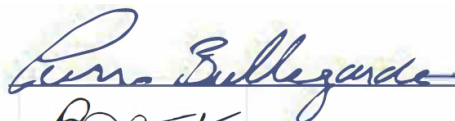
The accompanying notes and supporting schedules are an integral part of the financial statements

National Indian Brotherhood
Statement of financial position
As at March 31, 2021

	Notes	2021 \$	2020 \$
Assets			
Current assets			
Cash		28,994,410	13,049,922
Grants and contributions receivable	4	2,041,931	3,725,710
Other accounts receivable		106,481	427,270
Due from National Indian Brotherhood Trust Fund		—	67,760
Sales tax recoverable		555,026	810,712
Inventory		193,433	171,306
Prepaid expenses		232,495	437,302
		32,123,776	18,689,982
Asset held in trust	3	16,041	15,911
Prepaid expenses		353,903	158,854
Capital assets	5	370,913	507,547
		32,864,633	19,372,294
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities		4,518,449	7,979,676
Government remittances payable		108,649	209,155
Deferred contributions	6	22,814,437	8,560,383
Excess contributions	7	948,657	874,986
		28,390,192	17,624,200
Liability held in trust	3	16,041	15,911
		28,406,233	17,640,111
Contingencies and commitments	8 and 9		
Net assets			
Invested in capital assets		370,913	507,547
Internally restricted		4,000,000	1,200,000
Unrestricted		87,487	24,636
		4,458,400	1,732,183
		32,864,633	19,372,294

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

On behalf of the Executive Committee

 Perry Bellegarde, National Chief

 , Roger Augustine, Regional Chief, Management Committee

National Indian Brotherhood
Statement of changes in net assets
Year ended March 31, 2021

	Notes	Invested in capital assets \$	Internally restricted \$	Unrestricted deficiency general operations \$	2021 Total \$	2020 Total \$
Net assets, beginning of year		507,547	1,200,000	24,636	1,732,183	1,430,643
Excess of revenue over expenses		—	—	2,726,217	2,726,217	301,540
Internal transfer	16	—	2,800,000	(2,800,000)	—	—
Acquisition of capital assets		23,580	—	(23,580)	—	—
Amortization of capital assets		(160,214)	—	160,214	—	—
Net assets, end of year		370,913	4,000,000	87,487	4,458,400	1,732,183

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, 2021

	Notes	2021 \$	2020 \$
Operating activities			
Excess of revenue over expenses		2,726,217	301,540
Items not affecting cash			
Amortization of capital assets		160,214	176,279
		2,886,431	477,819
Changes in non-cash operating working capital items	10	13,013,877	813,499
		15,900,308	1,291,318
Investing activities			
Decrease in due from Trust Fund		67,760	18,099
Acquisition of capital assets		(23,580)	(436,198)
		44,180	(418,099)
Financing activity			
Repayment of long-term debt		—	(80,000)
		—	(80,000)
Net increase in cash		15,944,488	793,219
Cash, beginning of year		13,049,922	12,256,703
Cash, end of year		28,994,410	13,049,922

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 12 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.

Financial instruments

The Corporation initially measures its financial assets and financial liabilities at fair value. The Corporation subsequently measures all its financial assets and financial liabilities at amortized cost except for cash which is measured at fair value.

2. Accounting policies (continued)

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 \$16,041 (\$15,911 in 2020) 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:

	2021 \$	2020 \$
Fisheries and Oceans Canada	762,899	1,031,000
Indigenous Services Canada	456,214	399,827
Status of Women Canada	334,990	87,500
Natural Resources Canada	154,550	100,000
Agriculture and Agri-Food Canada	149,653	112,762
University of Ottawa	96,800	—
Public Health Agency of Canada	53,968	432,690
Employment and Social Development Canada	28,557	7,234
Environment and Climate Change Canada	4,300	1,004,500
Parks Canada	—	275,000
Public Safety Canada	—	200,000
Transport Canada	—	75,197
	2,041,931	3,725,710

5. Capital assets

	Cost \$	Accumulated amortization \$	2021 Net book value \$	2020 Net book value \$
Computer equipment	248,243	175,232	73,011	84,916
Office equipment	376,134	290,396	85,738	153,927
Leasehold improvements	421,983	209,819	212,164	268,704
	1,046,360	675,447	370,913	507,547

6. Deferred contributions

Changes in the deferred contributions balance are as follows:

	2021 \$	2020 \$
Balance, beginning of year	8,560,383	7,925,406
Revenue received during the year	48,518,355	46,855,600
Revenue recognized during the year	(34,264,301)	(46,220,623)
Balance, end of year	22,814,437	8,560,383

6. Deferred contributions (continued)

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

	2021 \$	2020 \$
Indigenous Services Canada	17,140,574	6,149,715
Employment and Social Development Canada	2,503,868	2,344,538
Heritage Canada	1,427,934	22,430
Public Safety Canada	1,039,439	—
Nuclear Waste Management Organization	305,879	12,098
Status of Women Canada	195,142	—
Environment and Climate Change Canada	124,968	31,603
Parks Canada	43,026	—
Canadian Internet Registration Authority	33,607	—
	22,814,437	8,560,383

7. Excess contributions

Excess contributions are as follows:

	2021 \$	2020 \$
Indigenous Services Canada	841,773	768,102
Public Safety Canada	106,884	106,884
	948,657	874,986

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:

	\$
2022	1,456,338
2023	1,406,846
2024	308,788
2025	67,660
	3,239,632

10. Changes in non-cash operating working capital items

	2021 \$	2020 \$
Grants and contributions receivable	1,683,779	(41,101)
Other accounts receivable	320,789	(236,345)
Sales tax recoverable	255,686	(195,196)
Inventory	(22,127)	14,202
Prepaid expenses	9,758	100,161
Accounts payable and accrued liabilities	(3,461,227)	395,671
Government remittances payable	(100,506)	89,802
Deferred contributions	14,254,054	634,977
Excess contributions	73,671	51,328
	13,013,877	813,499

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

	2021 \$	2020 \$
Assets	238,627,624	195,483,764
Liabilities	1,334,649	1,624,209
Fund balances	237,292,975	193,859,555
	238,627,624	195,483,764

Summarized statement of operations

	2021 \$	2020 \$
Revenue	54,691,213	1,408,933
Expenses	10,722,522	11,140,342
Excess (deficiency) of revenue over expenses	43,968,691	(9,731,409)

11. Controlled entity (continued)

Summarized statement of cash flows

	2021 \$	2020 \$
Operating activities	17,290,040	(1,969,922)
Investing activities	(1,969,922)	3,525,364
Net (decrease) increase in cash	(974,526)	1,555,442
Cash, beginning of year	1,903,108	347,666
Cash, end of year	928,582	1,903,108

As at March 31, 2021, the balance due from the Trust Fund was \$0 (\$67,760 in 2020).

For the year ended March 31, 2021, the Corporation received \$50,492 (\$36,066 in 2020) from the Trust Fund for services relating to the administration and management of the Trust Fund and \$63,605 for the rental of office space (\$57,065 in 2020). 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 \$817,423 (\$801,657 in 2020).

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 2019).

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, 2021, an amount of \$2,800,000 was internally restricted (\$100,000 in 2020) for the above mention purposes.

17. COVID-19

Since the beginning of 2020, financial markets have had significant downturn as a result of COVID-19, with investors attempting to gauge the severity of the widening epidemic and the implications for global growth. As it is difficult to predict the duration and magnitude of the epidemic, plenty of uncertainty prevails at this time. It is expected that the financial markets will remain extremely fragile until there is more visibility surrounding the COVID-19 crisis and, as a result, it is too early to reliably measure the potential impact and severity of this crisis on the financial results.

National Indian Brotherhood
Schedules - Statement of operations
Year ended March 31, 2021

Schedule A – Indigenous and Northern Affairs Canada

	Basic Organizational Capacity \$	Core Like \$	New Fiscal Relationship \$	Additions to Reserve \$	Building a Vision for an Indigenous Peoples House \$	Bill S-3 Indian Act Registration Reform \$	Legislation to Implement UN \$	Specific Claims \$	Reform of the FNC&FS Program \$
Revenue									
Contributions/grants	5,545,726	3,500,000	190,000	170,420	27,079	406,340	620,000	67,500	258,125
Contributions/grants - prior years	—	—	—	—	—	—	—	542,247	—
Miscellaneous	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—
	5,545,726	3,500,000	190,000	170,420	27,079	406,340	620,000	609,747	258,125
Expenses									
Advertising, promotion and publications	100,129	6,310	—	872	—	7,159	1,310	9,928	4,521
Allocation of administrative expenses	—	—	13,535	—	—	36,940	—	17,703	23,466
Amortization of capital assets	—	—	—	—	—	—	—	—	—
Insurance	6,267	—	70	—	—	276	116	1,182	361
Bad debt	—	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—	—
Office expenses	196,249	24,970	111	6,131	—	22,058	5,893	58,002	12,177
Professional fees	541,585	124,375	—	6,900	27,482	94,030	468,415	42,363	2,426
Regional service delivery	750,001	2,478,792	—	—	—	—	—	—	—
Rent	290,647	9,626	1,410	14,500	—	26,271	27,140	41,686	19,659
Salaries and benefits	3,500,885	700,927	174,714	135,380	—	218,468	113,167	397,992	189,900
Travel and meetings	159,968	155,000	160	6,637	—	1,138	3,959	41,526	5,615
	5,545,731	3,500,000	190,000	170,420	27,482	406,340	620,000	610,382	258,125
Deficiency of revenue over expenses	(5)	—	—	—	(403)	—	—	(635)	—

National Indian Brotherhood
Schedules - Statement of operations
Year ended March 31, 2021

Schedule A – Indigenous and Northern Affairs Canada (continued)

	Social Development Work Plan \$	Indigenous Summer Work Experience Project \$	Bill C-92, Act Respecting FN, Metis & Inuit Children \$	FN Economic Recovery \$	Economic Development \$	O&M, Housing and Infrastructure Project \$	AFN Emergency Services Project \$	FN Education Mgmt and Capacity Development \$
Revenue								
Contributions/grants	337,868	15,299	287,468	216,987	122,846	1,285,470	222,890	1,577,029
Contributions/grants - prior years	—	—	—	—	35,403	1,113,496	—	496,062
Miscellaneous	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	337,868	15,299	287,468	216,987	158,249	2,398,966	222,890	2,073,091
Expenses								
Advertising, promotion and publications	7,466	—	4,488	5,347	8,669	34,480	—	23,289
Allocation of administrative expenses	30,715	—	27,513	—	—	—	30,000	—
Amortization of capital assets	—	—	—	—	—	—	—	—
Insurance	587	—	361	187	578	1,885	282	1,660
Bad debt	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—
Office expenses	20,412	—	8,985	11,566	16,038	102,016	—	119,744
Professional fees	9,223	—	33,891	107,773	97,515	1,116,548	2,101	941,646
Regional service delivery	—	—	—	—	—	—	—	—
Rent	31,005	—	19,659	9,999	14,605	98,533	15,299	127,074
Salaries and benefits	204,005	15,299	189,192	82,115	16,917	803,936	174,453	745,795
Travel and meetings	34,455	—	3,379	—	3,927	241,568	755	113,883
	337,868	15,299	287,468	216,987	158,249	2,398,966	222,890	2,073,091
Deficiency of revenue over expenses	—	—	—	—	—	—	—	—

National Indian Brotherhood
Schedules - Statement of operations
Year ended March 31, 2021

Schedule A – Indigenous and Northern Affairs Canada (continued)

	FNEAA and Covid19 - Plan and Respond \$	Engagement on NAP to end Violence \$	FN Capacity Engagement in the Pan-Canadian Framework on Clean Growth and Climate Change \$	New UNDRIP Proposal \$	Implementing the AFN-Canada MOU on Joint Priorities \$	Comprehensive Claims \$	Funding to host a National gathering on FNCFS \$	Analyzing FNCFS Agency Needs Project \$
Revenue								
Contributions/grants	250,000	156,444	1,858,451	187,600	3,000,000	—	—	—
Contributions/grants - prior years	—	78,298	—	—	—	155,000	119,431	603,011
Miscellaneous	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	250,000	234,742	1,858,451	187,600	3,000,000	155,000	119,431	603,011
Expenses								
Advertising, promotion and publications	—	5,444	12,785	18,249	8,229	697	—	—
Allocation of administrative expenses	—	—	165,806	20,000	360,000	—	—	—
Amortization of capital assets	—	—	—	—	—	—	—	—
Insurance	—	434	952	—	1,586	1,120	—	—
Bad debt	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—
Office expenses	—	18,499	48,424	17,589	13,761	54	4,597	—
Professional fees	250,000	5,224	1,127,015	14,500	661,062	—	35,320	603,011
Regional service delivery	—	—	—	—	335,000	—	—	—
Rent	—	21,695	72,875	15,862	128,909	27,082	—	—
Salaries and benefits	—	181,777	370,516	99,000	1,349,128	122,071	645	—
Travel and meetings	—	1,669	60,078	2,400	142,609	3,976	78,870	—
	250,000	234,742	1,858,451	187,600	3,000,284	155,000	119,432	603,011
Deficiency of revenue over expenses	—	—	—	—	(284)	—	(1)	—

National Indian Brotherhood
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Schedule A – Indigenous and Northern Affairs Canada (continued)

	Support of FN to attend the 2019 Wildland Fire Canada Conference	Indigenous Resilience Stand Alone Report	IRSSA Order of Perell J.	Health Block Contribution Funding	Health Supplementary Health Benefits	Health IRS RHSP	Health Jordan's Principle	Health Compensation Help Desk	2021 Total	2020 Total
	\$		\$	\$		\$	\$	\$	\$	\$
Revenue										
Contributions/grants	—	—	176,386	4,395,705	251,051	88,665	—	43,640	25,258,989	28,170,534
Contributions/grants - prior years	82,108	43,093	—	5,665	—	—	376,256	—	3,650,070	6,933,924
Miscellaneous	—	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—	—
	82,108	43,093	176,386	4,401,370	251,051	88,665	376,256	43,640	28,909,059	35,104,458
Expenses										
Advertising, promotion and publications	—	—	1,708	32,281	5,054	1,288	4,311	1,016	305,030	149,791
Allocation of administrative expenses	10,321	4,231	10,043	400,723	22,823	8,060	34,205	3,967	1,220,051	1,179,890
Amortization of capital assets	—	—	—	10,442	—	—	—	—	10,442	14,493
Insurance	—	—	106	1,767	391	93	352	92	20,705	21,360
Bad debt	—	—	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—	—	12,157
Office expenses	37,080	1,095	3,291	102,835	8,227	7,266	11,189	1,560	879,819	727,399
Professional fees	20,445	37,767	804	245,737	2,509	20,713	96,065	—	6,736,445	9,121,173
Regional service delivery	—	—	—	2,500,000	—	—	—	—	6,063,793	2,844,861
Rent	—	—	8,572	101,220	22,922	5,027	18,338	4,475	1,174,090	1,047,797
Salaries and benefits	—	—	151,092	980,174	188,825	42,751	174,865	32,530	11,356,519	11,445,524
Travel and meetings	14,262	—	770	26,191	300	3,467	36,931	—	1,143,493	8,544,324
	82,108	43,093	176,386	4,401,370	251,051	88,665	376,256	43,640	28,910,387	35,108,769
Deficiency of revenue over expenses	—	—	—	—	—	—	—	—	(1,328)	(4,311)

National Indian Brotherhood
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Schedule B – Other funding agencies

	Agriculture Canada - FN Agricultural Strategy \$	Canadian Internet Registration Authority \$	Fisheries and Oceans Canada - AAROM \$	Heritage Canada \$	Public Health Agency Canada - Capacity in Policing Reforms \$	Employment and Social Development Canada - 2030 Agenda & Sustainable Development \$	Employment and Social Development Canada - FN Government, Citizens and Accessibility Legislation \$	Environment and Climate Change Canada - Engaging FN in Implementing the Pan-Canadian Approach to Transforming Species at Risk Conservation \$
Revenue								
Contributions/grants	149,653	60,378	621,586	901,360	415,561	109,986	212,829	179,403
Contributions/grants - prior years	—	—	—	22,429	—	—	87,045	—
Miscellaneous	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	149,653	60,378	621,586	923,789	415,561	109,986	299,874	179,403
Expenses								
Advertising, promotion and publications	—	—	7,940	16,301	3,054	1,089	6,444	783
Allocation of administrative expenses	6,713	7,875	35,722	108,355	25,760	—	—	16,309
Amortization of capital assets	—	—	—	—	—	—	—	—
Insurance	—	—	983	—	247	96	373	68
Bad debt	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—
Office expenses	—	171	16,603	61,708	6,604	3,485	13,892	4,059
Professional fees	34,032	6,500	27,877	240,273	236,515	600	37,498	54,750
Regional service delivery	—	—	—	—	—	—	—	—
Rent	4,893	—	47,437	—	12,564	5,036	25,184	12,005
Salaries and benefits	103,978	45,513	473,724	450,410	130,193	99,680	205,276	78,751
Travel and meetings	37	319	11,300	46,742	624	—	11,207	12,678
	149,653	60,378	621,586	923,789	415,561	109,986	299,874	179,403
Excess (deficiency) of revenue over expenses	—	—	—	—	—	—	—	—

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Schedule B – Other funding agencies

	Environment and Climate Change Canada - Elders Council Indigenous Knowledge System \$	Environment and Climate Change Canada - Participation in the National Steering Committee \$	Environment and Climate Change Canada - Supporting Capacity of National Indigenous Organization to Engage in Conservation \$	Environment and Climate Change Canada - AFN Chronic Wasting Disease Working Group \$	Employment and Social Development Canada - Homelessness \$	Employment and Social Development Canada - Summer Student \$	Employment and Social Development Canada - Labour Market Information \$
Revenue							
Contributions/grants	—	179,658	43,000	43,971	—	11,760	279,994
Contributions/grants - prior years	31,603	—	—	—	200,343	—	127,972
Miscellaneous	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—
	31,603	179,658	43,000	43,971	200,343	11,760	407,966
Expenses							
Advertising, promotion and publications	—	2,500	—	—	2,447	—	8,219
Allocation of administrative expenses	—	—	2,000	3,997	—	—	—
Amortization of capital assets	—	—	—	—	—	—	—
Insurance	—	—	230	195	213	—	544
Bad debt	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—
Office expenses	—	455	2,644	2,079	11,253	—	23,866
Professional fees	31,603	7,718	860	2,500	17,955	—	31,574
Regional service delivery	—	—	—	—	—	—	—
Rent	—	—	3,867	5,200	10,068	—	30,387
Salaries and benefits	—	162,685	33,418	30,000	157,891	11,760	304,707
Travel and meetings	—	6,300	—	—	516	—	8,669
	31,603	179,658	43,019	43,971	200,343	11,760	407,966
Excess (deficiency) of revenue over expenses	—	—	(19)	—	—	—	—

National Indian Brotherhood
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Schedule B – Other funding agencies

	Natural Resources Canada - Indigenous Engagement Strategy	Nuclear Waste Management Organization - Foster Positive Dialogue	Parks Canada	Public Health Agency Canada - Planning & Engaging with FN Child Welfare	Transport Canada	Status of Women Canada	University of Ottawa - First Nations Food, Nutrition and Environment Study	Other	2021 Total	2020 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
Contributions/grants	54,550	129,989	156,974	595,067	28,175	52,358	96,800	75,000	4,398,052	7,948,048
Contributions/grants - prior years	—	12,097	—	—	—	—	—	—	481,489	258,900
Miscellaneous	—	—	—	—	—	—	—	386,306	386,306	1,532,216
Registration fees	—	—	—	—	—	—	—	89,395	89,395	1,054,832
Trade show fees	—	—	—	—	—	—	—	—	—	280,958
	54,550	142,086	156,974	595,067	28,175	52,358	96,800	550,701	5,355,242	11,074,954
Expenses										
Advertising, promotion and publications	—	6,171	1,445	—	—	1,134	1,988	33,067	92,582	91,261
Allocation of administrative expenses	—	19,667	20,475	10,000	—	6,420	8,800	(1,492,144)	(1,220,051)	(1,179,890)
Amortization of capital assets	—	—	—	—	—	—	—	149,772	149,772	161,786
Insurance	—	196	160	—	—	89	196	3,520	7,110	5,752
Bad debt	—	—	—	—	—	—	—	27,041	27,041	—
Miscellaneous	—	—	—	—	—	—	—	18,974	18,974	42,302
Office expenses	1,007	4,460	8,932	—	—	2,407	5,626	(331,571)	(162,320)	135,829
Professional fees	6,133	100	27,046	585,067	33,349	613	2,457	9,047	1,394,067	1,511,760
Regional service delivery	—	—	—	—	—	—	—	(26,473)	(26,473)	2,053,598
Rent	4,550	11,155	12,842	—	—	4,497	6,704	46,190	242,579	317,160
Salaries and benefits	42,865	100,082	85,574	—	—	37,039	70,579	(528,171)	2,095,954	3,729,679
Travel and meetings	—	255	500	—	—	159	450	(91,294)	8,462	3,899,866
	54,555	142,086	156,974	595,067	33,349	52,358	96,800	(2,182,042)	2,627,697	10,769,103
Excess (deficiency) of revenue over expenses	(5)	—	—	—	(5,174)	—	—	2,732,743	2,727,545	305,851