
Financial statements of National Indian Brotherhood

March 31, 2018

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Independent Auditor's Report

To the Executive Committee of
National Indian Brotherhood

We have audited the accompanying financial statements of National Indian Brotherhood, which comprise the statement of financial position as at March 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of National Indian Brotherhood as at March 31, 2018, 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.



Chartered Professional Accountants
Licensed Public Accountants

July 22, 2018

National Indian Brotherhood

Statement of operations

Year ended March 31, 2018

	Schedules	2018	2017
		\$	\$
Revenue			
Indigenous and Northern Affairs Canada	A	23,203,552	15,512,540
Health Canada	B	3,012,773	4,065,772
Employment and Social Development Canada	B	1,060,330	1,058,946
Fisheries and Oceans Canada	B	730,405	571,166
Canadian Environmental Assessment Agency	B	500,000	233,200
Nuclear Waste Management Organization	B	435,141	140,853
Environment and Climate Change Canada	B	316,465	140,000
Public Safety Canada	B	197,125	—
Agriculture Canada	B	154,221	—
Parks Canada	B	150,000	—
Canada Mortgage and Housing Corporation	B	120,010	405,475
Natural Resources Canada	B	119,827	—
University of Ottawa	B	46,951	—
Canadian Partnership Against Cancer	B	—	129,896
Other departments	B	2,030,235	1,630,861
		32,077,035	23,888,709
Expenses			
Advertising, promotion and publications		93,068	55,701
Amortization of capital assets		99,400	38,164
Insurance		27,675	24,524
Miscellaneous		10,379	2,254
Office expenses		1,122,490	1,317,940
Professional fees		5,009,233	5,557,999
Regional service delivery		3,070,078	1,498,216
Rent		1,022,029	820,507
Salaries and benefits		11,157,744	7,765,222
Travel and meetings		9,698,232	6,587,069
		31,310,328	23,667,596
Excess of revenue over expenses		766,707	221,113

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


National Indian Brotherhood
Statement of financial position
As at March 31, 2018

	Notes	2018	2017
		\$	\$
Assets			
Current assets			
Cash		4,476,552	831,678
Asset held in trust	3	15,281	15,281
Grants and contributions receivable	4	1,884,020	1,401,145
Other accounts receivable		247,672	450,140
Due from Trust Fund		57,880	90,635
Goods and services tax/ harmonized sales tax recoverable		652,935	871,245
Inventory		182,526	116,399
Prepaid expenses		143,087	180,097
		7,659,953	3,956,620
Prepaid expenses		305,488	378,805
Capital assets	5	293,354	314,765
		8,258,795	4,650,190
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities		6,068,054	4,450,227
Government remittances payable		169,030	125,953
Liability held in trust	3	15,281	15,281
Deferred contributions	6	1,028,542	495,421
Excess contributions	7	761,595	17,722
Current portion of long-term debt	8	96,000	96,000
		8,138,502	5,200,604
Long-term debt	8	80,000	176,000
		8,218,502	5,376,604
Contingencies and commitments	9 and 10		
Net assets (deficit)			
Invested in capital assets		293,354	314,765
Unrestricted deficiency		(253,061)	(1,041,179)
		40,293	(726,414)
		8,258,795	4,650,190

The accompanying notes and 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, 2018

	Invested in capital assets	Unrestricted deficiency – general operations	2018 Total	2017 Total
	\$	\$	\$	\$
Net assets (deficit), beginning of year	314,765	(1,041,179)	(726,414)	(947,527)
Excess of revenue over expenses	—	766,707	766,707	221,113
Acquisition of capital assets	77,989	(77,989)	—	—
Amortization of capital assets	(99,400)	99,400	—	—
Net assets (deficit), end of year	293,354	(253,061)	40,293	(726,414)

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

National Indian Brotherhood

Statement of cash flows

Year ended March 31, 2018

	Notes	2018	2017
		\$	\$
Operating activities			
Excess of revenue over expenses		766,707	221,113
Items not affecting cash			
Amortization of capital assets		99,400	38,164
Increase in deferred contributions		533,121	303,938
Increase (decrease) in excess contributions		743,873	(517,611)
		<u>2,143,101</u>	<u>45,604</u>
Changes in non-cash operating working capital items	11	1,643,007	1,396,711
		<u>3,786,108</u>	<u>1,442,315</u>
Investing activities			
Increase in due from Trust Fund		32,755	(50,888)
Acquisition of capital assets		(77,989)	(212,893)
		<u>(45,234)</u>	<u>(263,781)</u>
Financing activities			
Net change in bank loan		—	(253,117)
Repayment of long-term debt		(96,000)	(96,000)
		<u>(96,000)</u>	<u>(349,117)</u>
Net increase in cash		3,644,874	829,417
Cash, beginning of year		831,678	2,261
Cash, end of year		<u>4,476,552</u>	<u>831,678</u>

The accompanying notes and 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 towards 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. Significant 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 towards 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. Significant 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 the 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. Actual results could differ from these estimates. Assumptions are used in estimating the collectibility of grants and contributions receivable, other accounts receivable, the amount of inventory reserves, the useful life of capital assets, the amount of accrued liabilities and the allocation of expenses.

3. Asset held in trust

The Corporation is holding in trust an education fund totalling \$15,281 (\$15,281 in 2017) 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:

	2018	2017
	\$	\$
Canadian Environmental Assessment Agency	500,000	233,200
Indigenous and Northern Affairs Canada	437,640	342,772
Fisheries and Oceans Canada	339,079	141,166
Employment and Social Development Canada	222,280	444,007
Environment and Climate Change Canada	218,541	140,000
Agriculture Canada	154,221	—
Health Canada	12,259	—
Nuclear Waste Management Organization	—	100,000
	1,884,020	1,401,145

National Indian Brotherhood
Notes to the financial statements
 March 31, 2018

5. Capital assets

	2018			2017
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Computer equipment	128,552	73,725	54,827	47,420
Office equipment	276,942	151,385	125,557	107,218
Leasehold improvements	232,415	119,445	112,970	160,127
	637,909	344,555	293,354	314,765

6. Deferred contributions

Changes in the deferred contributions balance are as follows:

	2018	2017
	\$	\$
Balance, beginning of year	495,421	191,483
Contributions received during the year	32,610,156	24,192,647
Contributions recognized as revenue during the year	(32,077,035)	(23,888,709)
Balance, end of year	1,028,542	495,421

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

	2018	2017
	\$	\$
Health Canada	923,172	460,280
Indigenous and Northern Affairs Canada	98,144	—
University of Ottawa	5,294	—
Special Chiefs Assembly	1,932	—
Nuclear Waste Management Organization	—	35,141
	1,028,542	495,421

7. Excess contributions

Excess contributions are as follows:

	2018	2017
	\$	\$
Indigenous and Northern Affairs Canada	706,039	17,722
Public Safety Canada	55,556	—
	761,595	17,722

8. Long-term debt

	2018	2017
	\$	\$
Term installment loan, maturing January 2020, payable by 5 consecutive monthly payments of \$80,000 followed by 75 consecutive monthly installments of \$8,000 for capital bearing interest at prime plus 1%	176,000	272,000
Current portion	96,000	96,000
	80,000	176,000

Principal payments required in each of the two years are as follows:

	\$
2019	96,000
2020	80,000

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%. The loan is secured by a general security agreement representing a first charge over all of the Corporation's assets. The balance outstanding at year-end is Nil (nil in 2017).

9. 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 agent 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.

10. Commitments

The Corporation is committed to future minimum lease payments under operating leases for office space and equipment for which minimum annual payments for each of the next five years are as follows:

2019	1,264,964
2020	1,276,571
2021	1,222,626
2022	1,209,449
2023 and thereafter	1,165,629
	<u>6,139,239</u>

11. Changes in non-cash operating working capital items

	2018	2017
	\$	\$
Grants and contributions receivable	(482,875)	(450,698)
Other accounts receivable	202,468	29,771
Goods and services tax/harmonized sales tax recoverable	218,310	(630,346)
Inventory	(66,125)	(84,635)
Prepaid expenses	110,327	(11,393)
Accounts payable and accrued liabilities	1,617,827	2,588,480
Government remittances payable	43,077	(44,468)
	1,643,009	1,396,711

12. Controlled entity

The Corporation appoints the Trustees of the National Indian Brotherhood Trust Fund (the "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 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

	2018	2017
	\$	\$
Assets	146,002,967	151,266,206
Liabilities	1,369,076	615,684
Fund balances	144,633,891	150,650,522
	146,002,967	151,266,206

Summarized statement of operations

	2018	2017
	\$	\$
Revenue	5,041,353	6,775,793
Expenses	11,057,984	9,916,881
Deficiency of revenue over expenses	(6,016,631)	(3,141,088)

13. 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.

14. Pension plan

The Corporation contributes to a defined contribution pension plan for its employees and Regional Chiefs. Contributions are up to 8% of an employee's salary. The employer's contributions for the year were \$573,305 (\$400,929 in 2017).

15. Financial instruments

Fair value

The fair value of the long-term debt is determined using the present value of future cash flows under current financing agreements, based on the Corporation's current estimated borrowing rate for loans with similar terms and conditions. The fair value of the long-term debt as at March 31, 2018 and March 31, 2017, approximates its carrying value.

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 the investments and various amounts receivable as presented in the statement of financial position.

Interest rate risk

Interest rate risk refers to the adverse consequences of interest rate changes on the Corporation's cash flows, financial position, investment income and interest expenses. The Corporation's cash, investments, long-term debt and demand credit facility are exposed to interest rate changes. The long-term debt generally bears interest at fixed rates. Consequently, the cash flow exposure is not significant.

However, the fair value of loans having fixed rates of interest could fluctuate because of changes in market interest rates. The interest-bearing demand credit facility has a limited exposure to interest rate risk due to its short-term maturity. The impact of adverse changes in rates is not considered material.

National Indian Brotherhood
Schedules - Statement of operations
Year ended March 31, 2018

Schedule A – Indigenous and Northern Affairs Canada

	Basic Organizational Capacity	Additions to Reserve	Bill S-3 Consultation on the Collaborative Process Design	Building a Vision for 100 Wellington Project	Core Like	Emergency Management Capacity Development in First Nations	Engagement Session on Border Crossing Issues	First Nations and Trade	Income Assistance DCI Working Group and Income Assistance Pre-employment National Meeting	Supporting Children and Families
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
Contributions/grants	5,545,726	230,000	100,000	192,050	3,500,000	91,536	21,589	300,000	298,038	997,608
Miscellaneous	—	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—	—
	5,545,726	230,000	100,000	192,050	3,500,000	91,536	21,589	300,000	298,038	997,608
Expenses										
Advertising, promotion and publications	16,193	795	—	739	3,075	639	—	797	899	1,098
Allocation of administrative expenses	—	—	13,043	13,064	—	—	—	—	5,723	—
Insurance	6,481	61	—	87	3,498	—	—	439	—	910
Miscellaneous	707	—	—	—	—	—	—	—	—	—
Office expenses	383,590	15,736	—	9,845	95,047	4,888	1,315	14,503	11,543	47,468
Professional fees	83,087	30,839	86,632	58,975	754,493	2,178	10,500	28,513	16,080	138,504
Regional service delivery	1,413,696	—	—	—	611,360	—	—	—	—	—
Rent	254,060	3,387	—	11,812	81,852	—	—	17,184	—	36,152
Salaries and benefits	2,849,996	63,240	—	69,015	1,091,815	76,451	—	191,137	—	483,386
Travel and meetings	541,090	115,942	438	28,545	859,550	7,380	9,774	47,457	263,793	290,308
	5,548,900	230,000	100,113	192,082	3,500,690	91,536	21,589	300,030	298,038	997,826
Deficiency of revenue over expenses	(3,174)	—	(113)	(32)	(690)	—	—	(30)	—	(218)

National Indian Brotherhood
Schedules - Statement of operations
Year ended March 31, 2018

Schedule A – Indigenous and Northern Affairs Canada (continued)

	Operations Maintenance Policy Review	Indigenous Presenters - Canadian Risk and Hazard Network	Indigenous Languages Recognition, Recovery and Revitalization	Pan-Canadian Framework on Clean Energy and Climate Change	Permanent Bilateral Mechanism Process Project	Joint Research - New Fiscal Relationships	New Paths for Education	First Nations Led Federal Comprehensive Review of PSE
	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Contributions/grants	106,060	55,000	1,700,000	2,500,000	2,401,856	20,000	225,000	699,999
Miscellaneous	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	106,060	55,000	1,700,000	2,500,000	2,401,856	20,000	225,000	699,999
Expenses								
Advertising, promotion and publications	—	—	1,010	1,569	354	—	—	—
Allocation of administrative expenses	—	5,000	—	—	218,350	—	—	67,839
Insurance	—	—	493	1,352	1,888	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—
Office expenses	—	—	43,002	59,784	114,544	—	1,592	—
Professional fees	49,017	—	584,448	200,274	769,360	20,000	97,560	160,111
Regional service delivery	—	—	—	950,000	43,519	—	—	—
Rent	—	—	40,352	64,202	82,193	—	—	—
Salaries and benefits	—	—	262,154	429,901	632,073	—	—	—
Travel and meetings	57,043	50,000	769,054	792,924	539,575	—	126,500	472,099
	106,060	50,000	1,700,513	2,500,006	2,401,856	20,000	225,652	700,049
Deficiency of revenue over expenses	—	—	(513)	(6)	—	—	(652)	(50)

National Indian Brotherhood
Schedules - Statement of operations
Year ended March 31, 2018

Schedule A – Indigenous and Northern Affairs Canada (continued)

	First Nations Education Transformation	Housing and Infrastructure/ Emergency Management Network	TRANSCAN Support Review ENV/REG Processes	DFOCAN Support Review ENV/REG Processes	NRCAN Support Review ENV/REG Processes	Specific Claims	UN Declaration on the Rights of Indigenous Peoples Symposium	YouthBuild Discovery Tour Project	2018 Total	2017 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
Contributions/grants	1,300,000	1,965,890	50,000	50,000	133,200	680,000	25,000	15,000	23,203,552	14,726,064
Miscellaneous	—	—	—	—	—	—	—	—	—	15,598
Registration fees	—	—	—	—	—	—	—	—	—	758,558
Trade show fees	—	—	—	—	—	—	—	—	—	12,320
	1,300,000	1,965,890	50,000	50,000	133,200	680,000	25,000	15,000	23,203,552	15,512,540
Expenses										
Advertising, promotion and publications	1,787	8,586	—	—	54	996	—	—	38,591	33,855
Allocation of administrative expenses	—	13,188	—	—	12,000	45,000	—	—	393,207	72,034
Insurance	—	1,084	—	—	196	733	—	—	17,222	12,833
Miscellaneous	—	113	—	—	—	—	—	—	820	1,804
Office expenses	72,482	54,020	—	—	2,374	32,047	—	—	963,780	791,250
Professional fees	3,468	296,414	—	—	26,409	155,676	—	—	3,572,538	3,207,989
Regional service delivery	—	5,124	—	—	—	—	—	—	3,023,699	1,391,498
Rent	90,700	48,390	—	—	3,505	28,148	—	—	761,937	520,300
Salaries and benefits	750,740	652,821	—	—	29,324	199,120	—	—	7,781,173	5,118,623
Travel and meetings	381,074	886,150	50,000	50,000	59,343	218,288	25,000	15,000	6,656,327	4,392,329
	1,300,251	1,965,890	50,000	50,000	133,205	680,008	25,000	15,000	23,209,294	15,542,515
Deficiency of revenue over expenses	(251)	—	—	—	(5)	(8)	—	—	(5,742)	(29,975)

National Indian Brotherhood

Schedules - Statement of operations

Year ended March 31, 2018

Schedule B – Other funding agencies

	Health Canada - First Nations Capacity Building for the Chemicals Management Plan	Employment and Social Development Canada	Fisheries and Oceans Canada - AAROM	Fisheries and Oceans Canada - Oceans Management	Canadian Environmental Assessment Agency Review of Environmental Assessment Processes	Nuclear Waste Management Organization - Foster Positive Dialogue
	Health Canada \$	Plan \$	Canada \$	\$	\$	\$
Revenue						
Contributions/grants	2,530,130	22,103	1,060,330	680,056	50,349	500,000
Contributions/grants - prior years	460,280	—	—	—	—	—
Miscellaneous	260	—	—	—	—	—
Registration fees	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—
	2,990,670	22,103	1,060,330	680,056	50,349	500,000
Expenses						
Advertising, promotion and publications	2,218	17	474	495	—	809
Allocation of administrative expenses	271,817	—	—	34,639	6,600	43,700
Amortization of capital assets	11,179	—	—	—	—	—
Insurance	3,024	—	741	932	—	740
Miscellaneous	282	—	—	—	—	—
Office expenses	122,359	2,779	32,501	18,018	—	6,917
Professional fees	374,805	—	402,349	10,317	2,500	187,099
Regional service delivery	—	—	—	—	—	—
Rent	127,769	—	26,915	34,914	—	—
Salaries and benefits	1,108,507	16,984	286,308	270,756	—	193,445
Travel and meetings	969,022	2,330	312,040	310,120	41,249	68,228
	2,990,982	22,110	1,061,328	680,191	50,349	500,198
Excess (deficiency) of revenue over expenses	(312)	(7)	(998)	(135)	—	(198)
	(3)					(3)

National Indian Brotherhood

Schedules - Statement of operations

Year ended March 31, 2018

Schedule B – Other funding agencies

	Environment and Climate Change Canada - First Nations Species at Risk Advisory Committee	Environment and Climate Change Canada - Biodiversity Wildlife and Habitat	Public Safety Canada - Permanent Bilateral Mechanism Policing and Community Safety Priority	Public Safety Canada - Creating Awareness for First Nations Emergency Management	Agriculture Canada - First Nations Agriculture Strategy and Food Policy Development Framework	Parks Canada
	\$	\$	\$	\$	\$	\$
Revenue						
Contributions/grants	218,541	97,924	187,681	9,444	154,221	150,000
Contributions/grants - prior years	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—
	218,541	97,924	187,681	9,444	154,221	150,000
Expenses						
Advertising, promotion and publications	216	8	2,525	570	100	626
Allocation of administrative expenses	—	13,027	24,480	—	10,693	1,298
Amortization of capital assets	—	—	—	—	—	—
Insurance	212	—	—	—	87	10
Miscellaneous	—	—	—	—	—	—
Office expenses	15,685	3,147	8,820	3,952	4,109	2,138
Professional fees	32,019	1,500	2,624	—	12,341	75,641
Regional service delivery	—	—	—	—	—	—
Rent	13,568	—	—	468	5,345	6,776
Salaries and benefits	106,079	68,456	100,279	4,314	67,564	41,739
Travel and meetings	50,782	11,786	48,960	140	54,603	21,896
	218,561	97,924	187,688	9,444	154,842	150,124
Excess (deficiency) of revenue over expenses	(20)	—	(7)	—	(621)	(124)

National Indian Brotherhood
Schedules - Statement of operations
Year ended March 31, 2018

Schedule B – Other funding agencies

	Canada Mortgage and Housing Corporation	Natural Resources Canada - First Nations Dialogue on Generation Energy Processes	Natural Resources Canada - Indigenous Engagement Strategy Collaborative Decision Making Research	University of Ottawa - First Nations Food, Nutrition and Environment Study	Other	2018 Total	2017 Total
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Contributions/grants	—	94,827	25,000	46,951	—	6,262,698	6,840,791
Contributions/grants - prior years	—	—	—	—	—	460,280	115,489
Miscellaneous	120,010	—	—	—	783,484	903,754	893,740
Registration fees	—	—	—	—	999,445	999,445	317,322
Trade show fees	—	—	—	—	247,306	247,306	208,827
	120,010	94,827	25,000	46,951	2,030,235	8,873,483	8,376,169
Expenses							
Advertising, promotion and publications	—	—	—	—	45,338	54,477	21,846
Allocation of administrative expenses	2,610	12,383	3,750	4,750	(841,343)	(393,207)	(72,034)
Amortization of capital assets	—	—	—	—	88,221	99,400	38,164
Insurance	—	—	—	—	4,707	10,453	11,691
Miscellaneous	—	—	—	—	9,277	9,559	450
Office expenses	39	807	—	48	(95,913)	158,710	526,690
Professional fees	711	39,024	13,224	—	255,166	1,436,695	2,350,010
Regional service delivery	—	—	—	—	46,379	46,379	106,718
Rent	—	2,400	—	—	5,145	260,092	300,207
Salaries and benefits	—	—	5,524	40,251	791,670	3,376,571	2,646,599
Travel and meetings	37,473	40,227	3,127	1,902	1,025,252	3,041,905	2,194,740
	40,833	94,841	25,625	46,951	1,333,899	8,101,034	8,125,081
Excess (deficiency) of revenue over expenses	79,177	(14)	(625)	—	696,336	772,449	251,088