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# Financial statements of National Indian Brotherhood

March 31, 2019

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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, 2019, 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, 2019, 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 21, 2019

## National Indian Brotherhood

### Statement of operations

Year ended March 31, 2019

	Schedules	2019 \$	2018 \$
<b>Revenue</b>			
Indigenous Services Canada	A	26,892,080	23,203,552
Health Canada	B	5,118,501	3,012,773
Canadian Heritage	B	1,700,000	—
Employment and Social Development Canada	B	1,258,010	1,060,330
Fisheries and Oceans Canada	B	947,547	730,405
Environment and Climate Change Canada	B	855,000	316,465
Canadian Environmental Assessment Agency	B	500,000	500,000
Public Health Agency of Canada	B	453,702	—
Public Safety Canada	B	395,606	197,125
Privy Council Office	B	249,572	—
Parks Canada	B	189,135	150,000
Transport Canada	B	75,197	—
Nuclear Waste Management Organization	B	72,175	435,141
Natural Resources Canada	B	70,000	119,827
University of Ottawa	B	51,298	46,951
Status of Women Canada	B	36,898	—
Agriculture and Agri-Food Canada	B	—	154,221
Canada Mortgage and Housing Corporation	B	—	120,010
Other departments	B	3,020,785	2,030,235
		<b>41,885,506</b>	<b>32,077,035</b>
<b>Expenses</b>			
Advertising, promotion and publications		198,680	93,068
Amortization of capital assets		110,452	99,400
Insurance		27,418	27,675
Miscellaneous		21,517	10,379
Office expenses		1,167,487	1,122,490
Professional fees		9,568,063	5,009,233
Regional service delivery		3,426,142	3,070,078
Rent		1,207,926	1,022,029
Salaries and benefits		13,576,993	11,157,744
Travel and meetings		11,190,478	9,698,232
		<b>40,495,156</b>	<b>31,310,328</b>
<b>Excess of revenue over expenses</b>		<b>1,390,350</b>	<b>766,707</b>

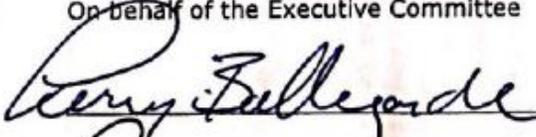
The accompanying notes and supporting schedules are an integral part of the financial statements

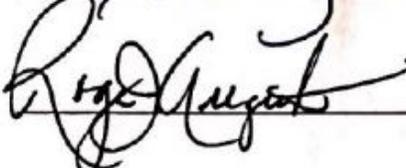
**National Indian Brotherhood**  
**Statement of financial position**  
As at March 31, 2019

	Notes	2019 \$	2018 \$
<b>Assets</b>			
Current assets			
Cash		<b>12,256,703</b>	4,476,552
Asset held in trust	3	<b>15,281</b>	15,281
Grants and contributions receivable	4	<b>3,684,609</b>	1,884,020
Other accounts receivable		<b>190,925</b>	247,672
Due from Trust Fund		<b>85,859</b>	57,880
Sales tax recoverable		<b>615,516</b>	652,935
Inventory		<b>185,508</b>	182,526
Prepaid expenses		<b>464,146</b>	143,087
		<b>17,498,547</b>	7,659,953
Prepaid expenses		<b>232,171</b>	305,488
Capital assets	5	<b>247,628</b>	293,354
		<b>17,978,346</b>	8,258,795
<b>Liabilities</b>			
Current liabilities			
Accounts payable and accrued liabilities		<b>7,584,005</b>	6,068,054
Government remittances payable		<b>119,353</b>	169,030
Liability held in trust	3	<b>15,281</b>	15,281
Deferred contributions	6	<b>7,925,406</b>	1,028,542
Excess contributions	7	<b>823,658</b>	761,595
Current portion of long-term debt	8	<b>80,000</b>	96,000
		<b>16,547,703</b>	8,138,502
Long-term debt	8	—	80,000
		<b>16,547,703</b>	8,218,502
Contingencies and commitments	9 and 10		
<b>Net assets (deficit)</b>			
Invested in capital assets		<b>247,628</b>	293,354
Internally restricted		<b>1,100,000</b>	—
Unrestricted deficiency		<b>83,015</b>	(253,061)
		<b>1,430,643</b>	40,293
		<b>17,978,346</b>	8,258,795

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, 2019

	<b>Invested in capital assets</b>	<b>Internally restricted</b>	<b>Unrestricted deficiency general operations</b>	<b>2019 Total</b>	2018 Total
Note	\$	\$	\$	\$	\$
Net assets (deficit), beginning of year	<b>293,354</b>	—	<b>(253,061)</b>	<b>40,293</b>	(726,414)
Excess of revenue over expenses	—	—	<b>1,390,350</b>	<b>1,390,350</b>	766,707
Internal transfer		<b>1,100,000</b>	<b>(1,100,000)</b>	—	—
Acquisition of capital assets	<b>64,726</b>	—	<b>(64,726)</b>	—	—
Amortization of capital assets	<b>(110,452)</b>	—	<b>110,452</b>	—	—
Net assets, end of year	<b>247,628</b>	<b>1,100,000</b>	<b>83,015</b>	<b>1,430,643</b>	40,293

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, 2019

	Notes	<b>2019</b>	2018
		<b>\$</b>	<b>\$</b>
<b>Operating activities</b>			
Excess of revenue over expenses		<b>1,390,350</b>	766,707
Items not affecting cash			
Amortization of capital assets		<b>110,452</b>	99,400
Increase in deferred contributions		<b>6,896,864</b>	533,121
Increase in excess contributions		<b>62,063</b>	743,873
		<b>8,459,729</b>	2,143,101
Changes in non-cash operating working capital items	11	<b>(490,873)</b>	1,643,007
		<b>7,968,856</b>	3,786,108
<b>Investing activities</b>			
(Increase) decrease in due from Trust Fund		<b>(27,979)</b>	32,755
Acquisition of capital assets		<b>(64,726)</b>	(77,989)
		<b>(92,705)</b>	(45,234)
<b>Financing activities</b>			
Repayment of long-term debt		<b>(96,000)</b>	(96,000)
Net increase in cash		<b>7,780,151</b>	3,644,874
Cash, beginning of year		<b>4,476,552</b>	831,678
<b>Cash, end of year</b>		<b>12,256,703</b>	4,476,552

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 \$15,281 (\$15,281 in 2018) 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:

	<b>2019</b>	2018
	\$	\$
Agriculture and Agri-Food Canada	<b>154,218</b>	154,221
Canadian Environmental Assessment Agency	<b>236,038</b>	500,000
Employment and Social Development Canada	<b>856,114</b>	222,280
Environment and Climate Change Canada	<b>301,000</b>	218,541
Fisheries and Oceans Canada	<b>487,722</b>	339,079
Health Canada	—	12,259
Heritage Canada	<b>85,000</b>	—
Indigenous Services Canada	<b>480,700</b>	437,640
Natural Resources Canada	<b>70,000</b>	—
Privy Council Office	<b>253,575</b>	—
Public Health Agency of Canada	<b>274,569</b>	—
Public Safety Canada	<b>390,476</b>	—
Transport Canada	<b>75,197</b>	—
University of Ottawa	<b>20,000</b>	—
	<b>3,684,609</b>	1,884,020

**5. Capital assets**

	<b>2019</b>	2018
	Cost	Net book value
	\$	\$
	Accumulated amortization	Net book value
	\$	\$
Computer equipment	<b>137,770</b>	55,914
Office equipment	<b>245,650</b>	84,155
Leasehold improvements	<b>232,415</b>	107,559
	<b>615,835</b>	247,628
	<b>368,207</b>	293,354

**6. Deferred contributions**

Changes in the deferred contributions balance are as follows:

	<b>2019</b>	2018
	\$	\$
Balance, beginning of year	<b>1,028,542</b>	495,421
Contributions received during the year	<b>48,782,371</b>	32,610,156
Contributions recognized as revenue during the year	<b>(41,885,507)</b>	(32,077,035)
Balance, end of year	<b>7,925,406</b>	1,028,542

**6. Deferred contributions (continued)**

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

	<b>2019</b>	2018
	\$	\$
Indigenous Services Canada	<b>6,268,020</b>	98,144
Health Canada	<b>667,212</b>	923,172
Registration fees – forums/assemblies	<b>347,591</b>	1,932
Court Order – Government of Canada	<b>294,823</b>	—
Nuclear Waste Management Organization	<b>135,450</b>	—
Status of Women Canada	<b>123,102</b>	—
Elections Canada	<b>89,208</b>	—
University of Ottawa	—	5,294
	<b>7,925,406</b>	<b>1,028,542</b>

**7. Excess contributions**

Excess contributions are as follows:

	<b>2019</b>	2018
	\$	\$
Indigenous Services Canada	<b>768,102</b>	706,039
Public Safety Canada	<b>55,556</b>	55,556
	<b>823,658</b>	<b>761,595</b>

**8. Long-term debt**

	<b>2019</b>	2018
	\$	\$
Term instalment loan, maturing January 2020, payable by 5 consecutive monthly payments of \$80,000 followed by 75 consecutive monthly instalments of \$8,000 for capital bearing interest at prime plus 1%	<b>80,000</b>	176,000
Current portion	<b>80,000</b>	96,000
	—	80,000

Under the terms of the term instalment loan, the Corporation must satisfy certain restrictive covenants related to the Corporation's business functions. As at March 31, 2019, the Corporation was in compliance with these covenants.

Principal payment required until maturity is as follows:

	\$
2020	80,000

**8. Long-term debt (continued)**

*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 term loan and the credit facility are 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 2018).

**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 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.

**10. Commitments**

The Corporation is committed to future minimum lease payments under operating leases for office space and equipment maturing in 2024, for which minimum annual payments for each year are as follows:

	\$
2020	1,469,111
2021	1,414,938
2022	1,390,242
2023	1,336,233
2024	<u>222,634</u>
	<u>5,833,158</u>

**11. Changes in non-cash operating working capital items**

	<b>2019</b>	2018
	\$	\$
Grants and contributions receivable	<b>(1,800,589)</b>	(482,875)
Other accounts receivable	<b>56,747</b>	202,468
Sales tax recoverable	<b>37,419</b>	218,310
Inventory	<b>(2,982)</b>	(66,125)
Prepaid expenses	<b>(247,742)</b>	110,327
Accounts payable and accrued liabilities	<b>1,515,951</b>	1,617,827
Government remittances payable	<b>(49,677)</b>	43,077
	<b>(490,873)</b>	1,643,009

**12. Controlled entity**

The Corporation appoints the trustees of 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*

	<b>2019</b>	2018
	\$	\$
Assets	<b>205,054,831</b>	146,002,967
Liabilities	<b>1,463,867</b>	1,369,076
Fund balances	<b>203,590,964</b>	144,633,891
	<b>205,054,831</b>	146,002,967

*Summarized statement of operations*

	<b>2019</b>	2018
	\$	\$
Revenue	<b>70,418,188</b>	5,041,353
Expenses	<b>11,461,115</b>	11,057,984
Excess (deficiency) of revenue over expenses	<b>58,957,073</b>	(6,016,631)

**12. Controlled entity (continued)**

*Summarized statement of cash flows*

	<b>2019</b>	2018
	\$	\$
Operating activities	<b>58,866,481</b>	(4,517,497)
Investing activities	<b>(58,933,223)</b>	4,262,859
Net decrease in cash	<b>(66,742)</b>	(254,638)
Cash, beginning of year	<b>414,408</b>	669,046
Cash, end of year	<b>347,666</b>	414,408

As at March 31, 2019, the balance due from the Trust Fund was \$82,959 (\$57,880 in 2018).

For the year ended March 31, 2019, the Corporation received \$60,000 (\$60,000 in 2018) from the Trust Fund for services relating to the administration and management of the Trust Fund and \$48,117 for the rental of office space (\$48,117 in 2018).

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.

**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 \$685,236 (\$573,305 in 2018).

**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, 2019 and March 31, 2018, approximates its carrying value. Due to its short term maturity, the fair value of the other financial instruments 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.

## **15. Financial instruments (continued)**

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.

### *Interest rate risk*

Interest rate risk refers to the adverse consequences of interest rate changes on the Corporation's cash flows, financial position and interest expenses. The Corporation's cash and 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.

## **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, 2019, an amount of \$1,100,000 was internally restricted (\$nil in 2018) for the above mention purposes.

**National Indian Brotherhood**

**Supporting schedules**

Year ended March 31, 2019

**Schedule A - Indigenous Services Canada**

	Basic Organizational Capacity \$	Additions to Reserve \$	Building a Vision for an Indigenous Peoples House \$	First Nations Auditor General (Scope of Work) \$	Core Like \$	Collaborative Process on Indian Registration \$	Specific Claims Joint Technical Committee \$	AFN/CIRC Policy Tables FY18-19 \$	Social Development Work Plan \$
<b>Revenue</b>									
Contributions/grants	5,545,726	200,000	300,491	23,153	3,500,000	449,690	500,000	29,045	1,027,901
Contributions/grants – prior years	—	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—	—
	<b>5,545,726</b>	<b>200,000</b>	<b>300,491</b>	<b>23,153</b>	<b>3,500,000</b>	<b>449,690</b>	<b>500,000</b>	<b>29,045</b>	<b>1,027,901</b>
<b>Expenses</b>									
Advertising, promotion and publications	17,394	1,560	33	—	17,469	140	—	—	4,227
Allocation of administrative expenses	—	—	41,428	—	—	50,829	—	—	—
Insurance	5,109	46	—	—	2,235	25	617	—	1,115
Miscellaneous	627	—	—	—	3,800	—	—	—	529
Office expenses	267,855	8,221	—	—	122,473	23,621	85	6,036	68,427
Professional fees	52,373	2,204	129,061	23,153	834,992	27,556	63,419	—	97,623
Regional service delivery	1,577,267	—	—	—	219,081	—	—	—	—
Rent	237,412	3,116	—	—	93,766	17,145	30,731	—	59,226
Salaries and benefits	3,075,993	106,856	81,994	—	759,656	284,797	279,482	20,000	493,593
Travel and meetings	312,911	77,997	48,217	—	1,447,470	45,577	125,879	3,009	303,163
	<b>5,546,941</b>	<b>200,000</b>	<b>300,733</b>	<b>23,153</b>	<b>3,500,942</b>	<b>449,690</b>	<b>500,213</b>	<b>29,045</b>	<b>1,027,903</b>
<b>Deficiency of revenue over expenses</b>	<b>(1,215)</b>	<b>—</b>	<b>(242)</b>	<b>—</b>	<b>(942)</b>	<b>—</b>	<b>(213)</b>	<b>—</b>	<b>(2)</b>

**National Indian Brotherhood**  
**Supporting schedules**  
Year ended March 31, 2019

**Schedule A - Indigenous Services Canada (continued)**

	<b>Indigenous Summer Work Experience Project \$</b>	<b>Analyzing FNCFS Agency Needs Project \$</b>	<b>Child Welfare Legislation Working Group Funding Proposal \$</b>	<b>FN Trade and Economic Policy and Programs to Support FN \$</b>	<b>AFN Emergency Services Project \$</b>	<b>AFN Support of FN Presenters for the 2018 CRHN Symposium \$</b>	<b>O&amp;M, Housing and Infrastructure Project \$</b>	<b>FN Education Management and Capacity Development \$</b>
<b>Revenue</b>								
Contributions/grants	18,407	1,923,219	381,619	319,490	250,000	8,316	4,650,531	2,476,942
Contributions/grants – prior years	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—	—
	<b>18,407</b>	<b>1,923,219</b>	<b>381,619</b>	<b>319,490</b>	<b>250,000</b>	<b>8,316</b>	<b>4,650,531</b>	<b>2,476,942</b>
<b>Expenses</b>								
Advertising, promotion and publication	—	—	—	1,756	4	—	20,357	5,743
Allocation of administrative expenses	1,673	37,710	31,551	—	38,257	831	—	—
Insurance	—	—	—	207	293	—	1,017	1,699
Miscellaneous	—	—	—	—	—	—	200	710
Office expenses	—	—	2,189	13,172	52	—	82,465	108,062
Professional fees	—	1,885,509	221,250	49,925	—	—	993,000	297,368
Regional service delivery	—	—	—	—	—	—	1,230,098	—
Rent	—	—	—	21,648	14,447	—	54,949	103,828
Salaries and benefits	16,734	—	—	204,864	168,933	—	869,876	1,111,107
Travel and meetings	—	—	126,629	27,918	28,081	7,485	1,398,576	848,595
	<b>18,407</b>	<b>1,923,219</b>	<b>381,619</b>	<b>319,490</b>	<b>250,067</b>	<b>8,316</b>	<b>4,650,538</b>	<b>2,477,112</b>
<b>Deficiency of revenue over expense:</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(67)</b>	<b>—</b>	<b>(7)</b>	<b>(170)</b>

**National Indian Brotherhood**  
**Supporting schedules**  
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**Schedule A - Indigenous Services Canada (continued)**

	<b>AFN Capacity for Engagement in the Pan-Canadian Framework on Clean Growth and Climate Change</b>	<b>Implementing the AFN-Canada MOU on Joint Priorities</b>	<b>NRCAN Support Review Env. and Reg. Processes</b>	<b>National Forum on Income Assistance Project</b>	<b>2019 Total</b>	<b>2018 Total</b>
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Contributions/grants	2,197,104	2,465,560	20,000	506,742	26,793,936	23,203,552
Contributions/grants – prior years	—	98,144	—	—	98,144	—
Miscellaneous	—	—	—	—	—	—
Registration fees	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—
	<b>2,197,104</b>	<b>2,563,704</b>	<b>20,000</b>	<b>506,742</b>	<b>26,892,080</b>	<b>23,203,552</b>
<b>Expenses</b>						
Advertising, promotion and publications	4,857	10,268	—	1,935	85,743	38,591
Allocation of administrative expenses	236,618	—	1,818	9,009	449,724	393,207
Insurance	1,238	1,486	—	—	15,087	17,222
Miscellaneous	—	—	—	—	5,866	820
Office expenses	37,772	120,468	—	32,554	893,452	963,780
Professional fees	1,085,660	794,811	2,500	16,539	6,576,943	3,572,538
Regional service delivery	—	—	—	—	3,026,446	3,023,699
Rent	41,362	108,659	1,315	—	787,604	761,937
Salaries and benefits	254,975	996,245	14,367	67,251	8,806,723	7,781,173
Travel and meetings	534,622	531,767	—	379,454	6,247,350	6,656,327
	<b>2,197,104</b>	<b>2,563,704</b>	<b>20,000</b>	<b>506,742</b>	<b>26,894,938</b>	<b>23,209,294</b>
<b>Deficiency of revenue over expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,858)</b>	<b>(5,742)</b>

**National Indian Brotherhood**

**Supporting schedules**

Year ended March 31, 2019

**Schedule B – Other funding agencies**

	Health Canada	Canadian Heritage	Employment and Social Development Canada	Fisheries and Oceans Canada – AAROM	Fisheries and Oceans Canada – Oceans Management	Environment and Climate Change Canada – First Nations Species at Risk Advisory Committee	Environment and Climate Change Canada – Biodiversity Wildlife and Habitat
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Contributions/grants	4,279,330	1,700,000	1,258,010	758,008	189,539	290,000	140,000
Registration fees	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—
Contributions/grants – prior years	839,171	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—
	<b>5,118,501</b>	<b>1,700,000</b>	<b>1,258,010</b>	<b>758,008</b>	<b>189,539</b>	<b>290,000</b>	<b>140,000</b>
<b>Expenses</b>							
Advertising, promotion and publications	5,265	5,273	2,082	2,076	5	937	1
Allocation of administrative expenses	431,310	154,545	4,875	29,220	8,977	1,157	25,000
Amortization of capital assets	11,772	—	—	—	—	—	—
Insurance	2,401	877	908	977	2	246	—
Miscellaneous	307	41	—	—	—	—	—
Office expenses	101,152	37,771	42,284	23,335	5,516	10,651	19
Professional fees	1,201,220	424,937	169,929	85,015	22,609	8,008	7,828
Regional service delivery	—	—	—	—	—	—	—
Rent	135,854	48,356	37,046	47,437	15,500	13,650	—
Salaries and benefits	1,749,191	465,012	443,772	364,897	69,876	117,099	72,077
Travel and meetings	1,481,578	563,659	558,044	205,059	67,054	138,521	35,267
	<b>5,120,050</b>	<b>1,700,471</b>	<b>1,258,940</b>	<b>758,016</b>	<b>189,539</b>	<b>290,269</b>	<b>140,192</b>
<b>Deficiency of revenue over expenses</b>	<b>(1,549)</b>	<b>(471)</b>	<b>(930)</b>	<b>(8)</b>	<b>—</b>	<b>(269)</b>	<b>(192)</b>

**National Indian Brotherhood**  
**Supporting schedules**  
Year ended March 31, 2019

**Schedule B – Other funding agencies (continued)**

	Environment and Climate Change Canada – Elders Council Indigenous Knowledge System \$	Environment and Climate Change Canada – Participation in the National Steering Committee \$	Canadian Environmental Assessment Agency – Review of Environmental Assessment Processes \$	Public Health Agency of Canada \$	Public Safety Canada – Permanent Bilateral Mechanism Policing and Community Safety Priority \$	Public Safety Canada – Creating Awareness for First Nations Emergency Management \$
<b>Revenue</b>						
Contributions/grants	200,000	225,000	500,000	453,702	200,000	195,606
Registration fees	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—
Contributions/grants – prior years	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—
	<b>200,000</b>	<b>225,000</b>	<b>500,000</b>	<b>453,702</b>	<b>200,000</b>	<b>195,606</b>
<b>Expenses</b>						
Advertising, promotion and publications	—	1,546	359	—	—	200
Allocation of administrative expenses	18,182	20,455	45,454	10,000	26,087	17,906
Amortization of capital assets	—	—	—	—	—	—
Insurance	—	82	321	—	—	113
Miscellaneous	—	—	—	—	—	—
Office expenses	699	3,211	4,013	—	549	3,509
Professional fees	104,844	42,255	137,604	—	—	3,363
Regional service delivery	—	—	—	443,702	—	—
Rent	1,300	3,341	24,960	—	—	14,450
Salaries and benefits	49,825	86,840	150,395	—	173,372	71,750
Travel and meetings	25,874	68,088	137,313	—	—	85,241
	<b>200,724</b>	<b>225,818</b>	<b>500,419</b>	<b>453,702</b>	<b>200,008</b>	<b>196,532</b>
<b>Deficiency of revenue over expenses</b>	<b>(724)</b>	<b>(818)</b>	<b>(419)</b>	<b>—</b>	<b>(8)</b>	<b>(926)</b>

**National Indian Brotherhood**  
**Supporting schedules**  
Year ended March 31, 2019

**Schedule B – Other funding agencies (continued)**

	Privy Council Office \$	Parks Canada \$	Transport Canada \$	Nuclear Waste Management Organization – Foster Positive Dialogue \$	Natural Resources Canada \$	University of Ottawa – First Nations Food, Nutrition and Environment Study \$	Status of Women Canada \$	Other \$	2019 Total \$	2018 Total \$
<b>Revenue</b>										
Contributions/grants	249,572	189,135	75,197	72,175	70,000	46,004	36,898	81,182	11,209,358	6,262,698
Registration fees	—	—	—	—	—	—	—	1,516,143	1,516,143	999,445
Miscellaneous	—	—	—	—	—	—	—	1,023,751	1,023,751	903,754
Contributions/grants – prior years	—	—	—	—	—	5,294	—	26,995	871,460	460,280
Trade show fees	—	—	—	—	—	—	—	372,714	372,714	247,306
	<b>249,572</b>	<b>189,135</b>	<b>75,197</b>	<b>72,175</b>	<b>70,000</b>	<b>51,298</b>	<b>36,898</b>	<b>3,020,785</b>	<b>14,993,426</b>	<b>8,873,483</b>
<b>Expenses</b>										
Advertising, promotion and publications	—	237	94	466	16	165	16	94,199	112,937	54,477
Allocation of administrative expenses	—	8,159	6,836	3,311	—	2,365	4,547	(1,268,110)	(449,724)	(393,207)
Amortization of capital assets	—	—	—	—	—	—	—	98,680	110,452	99,400
Insurance	—	93	—	94	3	20	—	6,194	12,331	10,453
Miscellaneous	—	—	—	—	—	—	—	15,303	15,651	9,559
Office expenses	1,426	8,161	2,468	5,179	3,219	12,065	202	8,606	274,035	158,710
Professional fees	—	22,501	17,499	2,577	11,412	797	—	728,722	2,991,120	1,436,695
Regional service delivery	—	—	—	—	—	—	—	(44,006)	399,696	46,379
Rent	—	12,034	—	9,536	5,539	797	—	50,522	420,322	260,092
Salaries and benefits	25,974	91,720	22,083	46,324	16,628	18,014	29,377	706,044	4,770,270	3,376,571
Travel and meetings	23,377	46,259	26,217	4,688	33,276	17,369	2,756	1,423,488	4,943,128	3,041,905
	<b>50,777</b>	<b>189,164</b>	<b>75,197</b>	<b>72,175</b>	<b>70,093</b>	<b>51,592</b>	<b>36,898</b>	<b>1,819,642</b>	<b>13,600,218</b>	<b>8,101,034</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>198,795</b>	<b>(29)</b>	<b>—</b>	<b>—</b>	<b>(93)</b>	<b>(294)</b>	<b>—</b>	<b>1,201,143</b>	<b>1,393,208</b>	<b>772,449</b>