

Consolidated financial statements of the

# **National Indian Brotherhood**

March 31, 2014

# National Indian Brotherhood

March 31, 2014

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## Independent Auditor's Report

To the Executive Council of  
National Indian Brotherhood

We have audited the accompanying consolidated financial statements of the National Indian Brotherhood (the "Corporation"), which comprise the consolidated statement of financial position as at March 31, 2014, and the consolidated 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2014, 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.

*Deloitte LLP*

Chartered Professional Accountants, Chartered Accountants  
Licensed Public Accountants

July 13, 2014

# National Indian Brotherhood

## Consolidated statement of operations year ended March 31, 2014

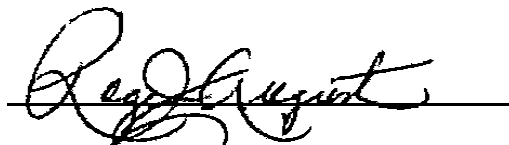
	2014	2013
	\$	\$
<b>Revenue</b>		
Aboriginal Affairs and Northern Development Canada (AANDC) (Schedule 1)	10,212,639	11,238,656
Public Safety (Schedule 2)	76,377	19,849
Alberta Justice and Solicitor General (Schedule 2)	10,000	-
Justice Canada (Schedule 2)	112,320	10,120
Human Resources and Skills Development Canada (HRSDC) (Schedule 2)	250,000	250,000
Environment Canada (Schedule 2)	287,351	277,000
Commission for Environment Cooperation (Schedule 2)	50,151	75,000
Nuclear Waste Management Organization (Schedule 2)	230,654	142,962
Health Canada (Schedule 2)	3,517,736	3,414,270
Canadian Partnership Against Cancer (CPAC) (Schedule 2)	210,828	37,289
Fisheries and Oceans Canada (Schedule 2)	575,956	573,440
University of Northern British Columbia	-	89,900
Other department (Schedule 2)	1,324,006	1,328,636
Trust Fund (Schedule 3)	28,580	1,500
	<b>16,886,598</b>	<b>17,458,622</b>
<b>Expenses</b>		
Advertising, promotion and publications	244,429	47,518
Amortization of capital assets	42,517	197,601
Insurance	31,291	19,554
Miscellaneous	5,387	4,818
Bad debt	67,964	-
Office expenses	1,063,890	879,051
Professional fees	2,202,520	1,644,315
Regional service delivery	1,294,675	1,341,495
Rent	1,163,138	2,230,227
Salaries and benefits	7,806,366	8,242,634
Travel and meetings	3,236,436	3,304,900
Scholarship	16,000	-
	<b>17,174,613</b>	<b>17,912,113</b>
<b>Deficiency of revenue over expenses</b>	<b>(288,015)</b>	<b>(453,491)</b>

# National Indian Brotherhood

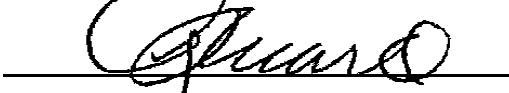
## Consolidated statement of financial position as at March 31, 2014

	2014	2013
	\$	\$
<b>Assets</b>		
Current assets		
Cash	271,803	-
Asset held In Trust (Note 3)	22,681	20,987
Grants and contributions receivable (Note 4)	986,279	1,181,731
Other accounts receivable	917,652	763,314
GST recoverable	428,446	541,253
Inventory	17,717	15,768
Prepaid expenses	106,915	364,500
	<b>2,751,493</b>	<b>2,887,553</b>
Prepaid expenses	598,757	672,074
Capital assets (Note 5)	159,568	279,356
	<b>3,509,818</b>	<b>3,838,983</b>
<b>Liabilities</b>		
Current liabilities		
Bank overdraft	-	613,392
Accounts payable and accrued liabilities	3,024,432	2,235,491
Government remittances payable	64,506	74,007
In Trust liability (Note 3)	22,681	20,987
Deferred contributions (Note 6)	178,638	346,425
Excess contributions (Note 7)	420,372	-
Current portion of long-term debt (Note 8)	103,497	461,512
	<b>3,814,126</b>	<b>3,751,814</b>
Long-term debt (Note 8)	464,000	567,462
	<b>4,278,126</b>	<b>4,319,276</b>
Contingencies (Note 9)		
<b>Net assets</b>		
Invested in capital assets	159,568	279,356
Restricted funds (Note 10)	163,083	164,478
Unrestricted - general operations	(1,090,959)	(924,127)
	<b>(768,308)</b>	<b>(480,293)</b>
	<b>3,509,818</b>	<b>3,838,983</b>

On behalf of the Executive Council



Roger Augustine, Regional Chief, Management Committee



Ghislain Picard, Regional Chief, Management Committee

# National Indian Brotherhood

Consolidated statement of changes in net assets  
year ended March 31, 2014

	Invested in capital assets	Restricted funds (Note 10)	Unrestricted general operations	Total	
	\$	\$	\$	2014	2013
	\$	\$	\$	\$	\$
Balance, beginning of year	279,356	164,478	(924,127)	(480,293)	(26,802)
Deficiency of revenue over expenses	-	(1,395)	(286,620)	(288,015)	(453,491)
Disposal of capital assets	(250,144)	-	250,144	-	-
Purchase of capital assets	172,873	-	(172,873)	-	-
Amortization of capital assets	(42,517)	-	42,517	-	-
<b>Balance, end of year</b>	<b>159,568</b>	<b>163,083</b>	<b>(1,090,959)</b>	<b>(768,308)</b>	<b>(480,293)</b>

# National Indian Brotherhood

## Consolidated statement of cash flows year ended March 31, 2014

	2014	2013
	\$	\$
Net inflow (outflow) of cash related to the following activities:		
<b>Operating</b>		
Deficiency of revenue over expenses	(288,015)	(453,491)
Items not affecting cash		
Amortization of capital assets	42,517	197,601
Loss on disposal of assets	250,144	-
Increase (decrease) in deferred contributions	(167,787)	298,032
Increase (decrease) in excess contributions	420,372	(25,099)
	257,231	17,043
Changes in non-cash operating working capital items (Note 11)	1,262,314	(1,548,986)
	1,519,545	(1,531,943)
<b>Investing</b>		
Disposal of investments	-	9,530
Purchase of capital assets	(172,873)	(2,284)
	(172,873)	7,246
<b>Financing</b>		
Issuance of new long-term debt	-	1,000,000
Repayment of long-term debt	(461,477)	(21,513)
	(461,477)	978,487
Net cash inflow (outflow)	885,195	(546,210)
<b>Bank overdraft, beginning of year</b>	<b>(613,392)</b>	<b>(67,182)</b>
<b>Cash (bank overdraft), end of year</b>	<b>271,803</b>	<b>(613,392)</b>



# National Indian Brotherhood

## Notes to the consolidated financial statements

March 31, 2014

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### 1. Description of the organization

The National Indian Brotherhood (the "Corporation") was incorporated under Part II of the Canada Corporations Act on September 29, 1970 with 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 consolidated 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 accounting and presentation*

The Corporation follows the deferral method of accounting for contributions.

The financial statements include the accounts of the Corporation and those of the National Indian Brotherhood Trust Fund which is controlled by the Corporation. All significant inter-organizational transactions and balances have been eliminated on consolidation.

#### *Financial instruments*

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

#### *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

#### *Revenue recognition*

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 income on the same basis as the related depreciable capital assets are amortized.

# National Indian Brotherhood

## Notes to the consolidated financial statements

March 31, 2014

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### 2. Significant accounting policies (continued)

#### *Excess contributions*

The excess of revenue over expenses of some programs may require repayment and is recorded as a liability. When approval to retain the funds has been received, the excess is then recorded as revenue.

#### *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 consolidated 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 consolidated financial statements and the accompanying notes. In the opinion of management, these consolidated 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, 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 totaling \$22,681 (2013 - \$20,987) 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:

	2014	2013
	\$	\$
Aboriginal Affairs and Northern Development Canada (AANDC)	<b>284,591</b>	321,412
Canadian Partnership Against Cancer (CPAC)	<b>230,148</b>	100,549
Commission for Environmental Cooperation	<b>32,125</b>	-
Dalhousie University	<b>19,994</b>	21,659
Health Canada	<b>3,505</b>	-
Human Resources and Skills Development Canada (HRSDC)	<b>25,000</b>	25,000
Fisheries and Oceans Canada	<b>53,956</b>	525,941
Environment Canada	<b>174,901</b>	164,550
Nuclear Waste Management Organization	<b>123,373</b>	-
Justice Canada	<b>33,686</b>	10,120
Public Safety	-	7,500
Province of Ontario	<b>5,000</b>	5,000
	<b>986,279</b>	1,181,731

# National Indian Brotherhood

Notes to the consolidated financial statements

March 31, 2014

## 5. Capital assets

			2014	2013
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Computer equipment	1,825,198	1,822,858	2,340	16,675
Office equipment	808,010	679,855	128,155	12,537
Leasehold improvements	168,553	139,480	29,073	250,144
	<b>2,801,761</b>	<b>2,642,193</b>	<b>159,568</b>	<b>279,356</b>

## 6. Deferred contributions

Changes in the deferred contributions balance are as follows:

	2014	2013
	\$	\$
Balance, beginning of year	346,425	48,393
Contributions received during the year	15,265,381	15,739,511
Contributions recognized as revenue during the year	(15,391,527)	(15,516,882)
Balance, end of year	220,279	271,022
Other deferred revenue	54,368	96,009
Other revenue recognized	(96,009)	(20,606)
	<b>178,638</b>	<b>346,425</b>

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

	2014	2013
	\$	\$
Health Canada	-	55,690
Nuclear Waste Management Organization	-	90,733
Annual General Assembly	51,368	-
Canadian Partnership Against Cancer	82,031	163,261
Canadian Teachers Federation	3,000	-
Commission for Environmental Cooperation	-	18,026
Dalhousie University	39,239	13,439
Other	3,000	5,276
	<b>178,638</b>	<b>346,425</b>

# National Indian Brotherhood

## Notes to the consolidated financial statements

March 31, 2014

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### 7. Excess contributions

Excess contributions are as follows:

	2014	2013
	\$	\$
Aboriginal Affairs and Northern Development Canada	<b>420,372</b>	-

### 8. Long-term debt

	2014	2013
	\$	\$
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%	<b>560,000</b>	1,000,000
Capital lease obligation, maturing in 2015, bearing interest at 3%, payable by monthly installments of \$1,793, including interest	<b>7,497</b>	28,974
	<b>567,497</b>	1,028,974
Current portion	<b>103,497</b>	(461,477)
	<b>464,000</b>	567,497

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

	\$
2015	103,497
2016	96,000
2017	96,000
2018	96,000
2019 and thereafter	176,000

### 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 their allocations of expenses are fair and appropriate in the circumstances. Adjustments to the consolidated financial statements as a result of these reviews, if any, will be recorded in the period in which they become known.

#### *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 (2013 - \$NIL).

# National Indian Brotherhood

## Notes to the consolidated financial statements

March 31, 2014

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### 10. The National Indian Brotherhood Trust Fund

The consolidated financial statements include the accounts of the National Indian Brotherhood Trust Fund which is controlled by the Corporation. A summary description of this controlled entity is provided below.

The Trust Fund was established as a registered charity under paragraph 149 (i)(f) of the Income Tax Act and is comprised of the Language and Literacy Fund, the Youth Healing Fund, the Research Sponsor Fund and the Heroes of Our Times Fund.

Restricted funds are comprised of the following and are to be used for the purposes described below:

- The Language and Literacy Fund was established to promote education of First Nations' citizens by way of scholarship awards and the promotion of research, seminars and conferences of an academic nature into First Nations' rights, histories and cultures among First Nations' peoples as well as the Canadian public.
- The Youth Healing Fund was established in 1996 to support efforts to improve the self-esteem and profile of First Nations' Youth in Canada by organizing events which may bring together First Nations' Youth with political leaders and elders for spiritual and leadership training and support in the Youth's representation of their Nations at conferences and gatherings in Canada and internationally.
- The Research Sponsor Fund was established in 2001 with the purpose to participate in research into economic, social and scientific problems of Indian communities with a view to proposing solutions to these problems.
- The Heroes of Our Times Fund was established in 2001 with the purpose of providing scholarship awards. The awards are made available to applicants who are able to demonstrate a proven record of intellectual and academic ability, integrity of character, interest and respect for fellow human beings, ability to lead, and the initiative to use their talents to the fullest. The awards are named in memory of the following figures of native history: Jake Fire (Criminology), Tommy Pierce (Native Studies), Walter Dieter (Social Work), Omar Peters (Political Science), Robert Smallboy (Medicine), James Gosnell (Law). The awards are presented each year at the Annual General Assembly of First Nations.

The Corporation appoints the Executive Council of the Trust Fund and ensures that the Trust Fund operates in compliance with the Corporation's Charter.

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

	2014	2013
	\$	\$
Assets held in trust	<b>(1,694)</b>	-
Grants and contributions receivable	<b>195,452</b>	1,117,479
Other accounts receivable	<b>(154,338)</b>	(155,823)
GST recoverable	<b>112,807</b>	(23,346)
Inventory	<b>(1,949)</b>	(6,050)
Prepaid expenses	<b>330,902</b>	(955,729)
Accounts payable and accrued liabilities	<b>788,941</b>	(1,452,901)
Government remittances payable	<b>(9,501)</b>	(72,616)
Liability held in trust	<b>1,694</b>	-
	<b>1,262,314</b>	<b>(1,548,986)</b>

# National Indian Brotherhood

## Notes to the consolidated financial statements

March 31, 2014

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### 12. 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:

	\$
2015	924,211
2016	898,568
2017	851,497
2018	809,572
2019	809,572
	<hr/> 4,293,420

### 13. Executive salaries

By virtue of an Annual General Assembly Resolution (62/98), the National Chief of the Assembly of First Nations (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. Retirement assistance

The Corporation contributes to a defined contribution pension plan for its employees and Regional Chiefs. Contributions are up to 6% of an employee's salary. The employer's contributions for the year were \$385,680 (2013 - \$403,296).

### 15. Financial instruments

#### *Fair value*

The fair value of 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, 2014 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 consolidated 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, except for the leasehold improvements payable, which matured in 2012. 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

## Schedule 1 - Statement of operations

Aboriginal Affairs and Northern Development Canada (AANDC)

year ended March 31, 2014

	Basic Organizational Capacity	Treaty - Royal Proclamation Event	Additions to Reserve	Comprehensive Claims Policy Review	Treaties	Specific Claims	Fiscal Relations
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Contribution/Grant - AANDC	5,000,000	20,000	450,000	400,000	400,000	125,000	60,000
Contribution/Grant - other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Registration fees	-	-	-	-	-	-	-
Trade Show	-	-	-	-	-	-	-
	<b>5,000,000</b>	<b>20,000</b>	<b>450,000</b>	<b>400,000</b>	<b>400,000</b>	<b>125,000</b>	<b>60,000</b>
<b>Expenses</b>							
Advertising, promotion and publications	3,058	-	41	20	29	10	6
Allocation of administrative expenses	-	-	-	-	-	-	-
Amortization of capital assets	-	-	-	-	-	-	-
Insurance	16,878	-	534	251	429	128	84
Miscellaneous	584	-	-	-	-	-	-
Office expenses	261,989	5,799	23,043	12,009	10,775	4,002	3,422
Professional fees	135,642	1,994	50,295	95,258	37,791	32,440	60
Regional service delivery	1,005,786	-	6,731	-	-	-	-
Rent	333,187	-	29,334	22,697	21,169	5,281	5,040
Salaries and benefits	3,014,437	654	274,058	166,699	162,747	45,715	40,573
Travel and meetings	387,923	17,255	66,093	103,539	167,254	37,642	10,911
	<b>5,159,484</b>	<b>25,702</b>	<b>450,129</b>	<b>400,473</b>	<b>400,194</b>	<b>125,218</b>	<b>60,096</b>
<b>Deficiency of revenue over expenses</b>	<b>(159,484)</b>	<b>(5,702)</b>	<b>(129)</b>	<b>(473)</b>	<b>(194)</b>	<b>(218)</b>	<b>(96)</b>

# National Indian Brotherhood

Schedule 1 - Statement of operations (continued)

Aboriginal Affairs and Northern Development Canada (AANDC)

year ended March 31, 2014

	Advocacy and Communications	IRS Commemoration	Social Development	2013 AFN National Youth Summit	National Working Group on Natural Resource Dev.	E-Community Design, Capacity and Coordination
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Contribution/Grant - AANDC	150,000	1,325,228	330,000	100,000	42,724	150,000
Contribution/Grant - other	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Registration fees	-	-	-	-	-	-
Trade Show	-	-	-	-	-	-
	<b>150,000</b>	<b>1,325,228</b>	<b>330,000</b>	<b>100,000</b>	<b>42,724</b>	<b>150,000</b>
<b>Expenses</b>						
Advertising, promotion and publications	14	186,804	937	-	1	20
Allocation of administrative expenses	-	-	-	-	-	-
Amortization of capital assets	-	-	-	-	-	-
Insurance	193	377	686	-	18	302
Miscellaneous	-	-	-	-	-	-
Office expenses	9,940	16,252	26,202	1,377	676	9,693
Professional fees	2,587	936,092	2,188	7,672	14	4,762
Regional service delivery	-	-	-	-	-	-
Rent	14,028	20,144	27,569	-	3,696	12,762
Salaries and benefits	93,420	121,082	200,384	14,453	27,475	100,343
Travel and meetings	30,030	44,477	72,787	77,469	10,844	22,652
	<b>150,212</b>	<b>1,325,228</b>	<b>330,753</b>	<b>100,971</b>	<b>42,724</b>	<b>150,534</b>
<b>Deficiency of revenue over expenses</b>	<b>(212)</b>	<b>-</b>	<b>(753)</b>	<b>(971)</b>	<b>-</b>	<b>(534)</b>



# National Indian Brotherhood

Schedule 1 - Statement of operations (continued)

Aboriginal Affairs and Northern Development Canada (AANDC)

year ended March 31, 2014

	Housing and Infrastructure	Emergency Issues Management	Education and Education Supplementary	<u>Total</u>	
				2014	2013
	\$	\$	\$	\$	\$
<b>Revenue</b>					
Contribution/Grant - AANDC	765,500	125,000	600,000	10,043,452	10,612,688
Contribution/Grant - other	-	-	-	-	91,330
Miscellaneous	54,564	-	-	54,564	-
Registration fees	114,623	-	-	114,623	19,018
Trade Show	-	-	-	-	515,620
	<b>934,687</b>	<b>125,000</b>	<b>600,000</b>	<b>10,212,639</b>	<b>11,238,656</b>
<b>Expenses</b>					
Advertising, promotion and publications	8,751	20	185	199,896	8,723
Allocation of administrative expenses	-	-	-	-	-
Amortization of capital assets	30	-	-	30	2,392
Insurance	821	255	1,239	22,195	12,423
Miscellaneous	-	-	-	584	150
Office expenses	57,209	12,359	55,981	510,728	527,508
Professional fees	33,533	1,046	16,309	1,357,683	811,968
Regional service delivery	17,500	-	-	1,030,017	1,188,052
Rent	54,178	12,533	48,355	609,973	1,572,222
Salaries and benefits	434,173	94,108	445,503	5,235,824	5,375,661
Travel and meetings	328,575	5,516	89,545	1,472,512	1,846,974
	<b>934,770</b>	<b>125,837</b>	<b>657,117</b>	<b>10,439,442</b>	<b>11,346,073</b>
<b>Deficiency of revenue over expenses</b>	<b>(83)</b>	<b>(837)</b>	<b>(57,117)</b>	<b>(226,803)</b>	<b>(107,417)</b>

# National Indian Brotherhood

## Schedule 2 - Statement of operations

Other funding agencies

year ended March 31, 2014

	Public Safety	Alberta Justice and Solicitor General	Justice Canada	HRSDC	Environment Canada	Commission for Environment Cooperation
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Contribution/Grant - Other	30,000	10,000	112,320	250,000	287,351	32,125
Contribution/Grant - Prior Years	-	-	-	-	-	18,026
Sale of publications	-	-	-	-	-	-
Miscellaneous	9,044	-	-	-	-	-
Registration fees	33,714	-	-	-	-	-
Trade Show Fees	3,619	-	-	-	-	-
	<b>76,377</b>	<b>10,000</b>	<b>112,320</b>	<b>250,000</b>	<b>287,351</b>	<b>50,151</b>
<b>Expenses</b>						
Advertising, promotion and publications	2,615	-	2	136	2,882	2
Allocation of administrative expenses	-	-	10,120	-	25,500	2,244
Amortization of capital assets	-	-	-	-	-	20
Insurance	-	-	107	543	645	23
Miscellaneous	-	-	-	-	-	-
Bad debt	-	-	-	-	-	-
Office expenses	11,366	-	6,746	27,318	22,332	844
Professional fees	3,327	-	3,711	27,909	8,112	136
Regional service delivery	-	-	-	-	-	-
Rent	-	-	5,280	26,834	23,363	162
Salaries and benefits	48	-	66,525	125,634	183,138	25,629
Travel and meetings	62,326	10,388	20,109	42,415	21,933	21,597
	<b>79,682</b>	<b>10,388</b>	<b>112,600</b>	<b>250,789</b>	<b>287,905</b>	<b>50,657</b>
<b>Deficiency of revenue over expenses</b>	<b>(3,305)</b>	<b>(388)</b>	<b>(280)</b>	<b>(789)</b>	<b>(554)</b>	<b>(506)</b>

# National Indian Brotherhood

## Schedule 2 - Statement of operations (continued)

Other funding agencies  
year ended March 31, 2014

	Nuclear Waste Management Organization	Health Canada	Canadian Partnership Against Cancer	Fisheries & Oceans Canada	Other	Total 2014	2013
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Contribution/Grant - other	230,654	3,459,864	47,568	575,956	60,410	5,096,248	4,925,854
Contribution/Grant - Prior Years	-	55,690	163,260	-	1,850	238,826	-
Sale of publications	-	-	-	-	20	20	-
Miscellaneous	-	2,182	-	-	923,074	934,300	891,027
Registration fees	-	-	-	-	263,355	297,069	214,399
Trade Show Fees	-	-	-	-	75,297	78,916	187,186
	<b>230,654</b>	<b>3,517,736</b>	<b>210,828</b>	<b>575,956</b>	<b>1,324,006</b>	<b>6,645,379</b>	<b>6,218,466</b>
<b>Expenses</b>							
Advertising, promotion and publications	32	3,725	514	42	34,583	44,533	38,795
Allocation of administrative expenses	38,425	319,499	19,166	36,000	(450,954)	-	(2,392)
Amortization of capital assets	-	8,090	-	-	34,377	42,487	197,601
Insurance	521	3,908	-	-	3,349	9,096	7,131
Miscellaneous	-	-	-	-	3,743	3,743	4,545
Bad debt	-	-	-	-	67,964	67,964	-
Office expenses	9,141	197,292	14,416	15,443	248,264	553,162	351,543
Professional fees	7,393	594,634	5,412	21,294	170,309	842,237	829,099
Regional service delivery	-	60,577	-	102,000	102,081	264,658	153,443
Rent	14,265	241,321	9,516	29,664	202,760	553,165	658,005
Salaries and benefits	126,024	1,365,344	91,504	220,127	366,569	2,570,542	2,866,973
Travel and meetings	35,668	723,790	70,300	151,386	593,697	1,753,609	1,457,926
	<b>231,469</b>	<b>3,518,180</b>	<b>210,828</b>	<b>575,956</b>	<b>1,376,742</b>	<b>6,705,196</b>	<b>6,562,669</b>
<b>Deficiency of revenue over expenses</b>	<b>(815)</b>	<b>(444)</b>	<b>-</b>	<b>-</b>	<b>(52,736)</b>	<b>(59,817)</b>	<b>(344,203)</b>

# National Indian Brotherhood

Schedule 3 - Statement of operations

National Indian Brotherhood Trust Fund

year ended March 31, 2014

	General Fund	Language and Literacy Fund	Youth Healing Fund	Research Sponsor Fund	Heroes of Our Time Fund	<u>Total</u>	
	\$	\$	\$	\$	\$	2014	2013
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Donations	6,080	-	-	-	22,500	28,580	-
Miscellaneous	-	-	-	-	-	-	1,500
	<b>6,080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,500</b>	<b>28,580</b>	<b>1,500</b>
<b>Expenses</b>							
Professional services	-	650	650	650	650	2,600	3,248
Miscellaneous	1,060	-	-	-	-	1,060	123
Scholarships	-	-	-	-	16,000	16,000	-
Travel	-	10,315	-	-	-	10,315	-
	<b>1,060</b>	<b>10,965</b>	<b>650</b>	<b>650</b>	<b>16,650</b>	<b>29,975</b>	<b>3,371</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>5,020</b>	<b>(10,965)</b>	<b>(650)</b>	<b>(650)</b>	<b>5,850</b>	<b>(1,395)</b>	<b>(1,871)</b>