

Financial Statements

***Algonquin Nation programs  
and services secretariat  
(A.N.P.S.S.)***

March 31, 2023

Table of content

	<b>Page</b>
Management's statement of responsibility	1
Independent Auditor's Report	2
Financial statements	
Statement of operations	4
Net investment in capital assets	5
Financial position	6
Changes in Net Assets	7
Changes in Net Financial Assets	8
Cash flows	9
Notes to the Financial Statements	10
Additional Information - Schedules	14

**Management's statement of responsibility**

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The financial statements of Algonquin Nation programs and services secretariat (A.N.P.S.S.) as at MARCH 31, 2023, are the responsibility of management and have been approved by the Board of directors.

These financial statements have been prepared in conformity with Canadian public sector accounting standards as defines by the CPA Canada public accounting handbook and, where appropriate, include amounts that are based on management's best estimates and jugments. Management has established internal control systems to ensure that the financial information is objectif and reliable and that band assets are safeguarded.

The financial statements have been audited by Christine Noel CPA inc, whose report outlines the scope of their audit and their opinion on the financial statements.

The Board of directors is responsible for the financial statements. The Board of directors meets to review the financial statements and independent auditor's report.

The Board of directors review the audited financial statements before making recommendations for presentation to the band membership.



Director

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Signature and title

For Algonquin Nation programs and services secretariat (A.N.P.S.S.)

September 29, 2023

## Independent Auditor's Report

To the directors of  
ALGONQUIN NATION PROGRAMS AND SERVICES SECRETARIAT (A.N.P.S.S.)

### ***Opinion***

We have audited the financial statements of ALGONQUIN NATION PROGRAMS AND SERVICES SECRETARIAT (A.N.P.S.S.) (the « Organization »), which comprise the statement of financial position as at MARCH 31, 2023, and the statements of operations, changes in net assets, net investment in capital assets, changes in net financial assets and cash flows for 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 organization as at MARCH 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards («PSAS»).

### ***Basis for opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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 organization 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.

### ***Other matter - predecessor's report***

The financial statements of ALGONQUIN NATION PROGRAMS AND SERVICES SECRETARIAT (A.N.P.S.S.) for the year ended MARCH 31, 2022 were audited by another auditor who issued an unqualified opinion. We were not mandated to audit the comparative figures and consequently we have not performed any work on these comparative financial statements.

### ***Other information***

We draw attention to the fact that the supplementary information included in the Schedules does not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion of any other form of assurance on this supplementary information.

### ***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 PSAS, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

***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 generally accepted auditing standards 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 generally accepted auditing standards, 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 organization'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 event or conditions that may cast significant doubt on the organization'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 event or conditions may cause the organization 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.

*Christine Noël CPA inc*

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Christine Noël CPA inc.  
Christine Noël CPA auditrice  
Amos, September 29, 2023

# **Algonquin Nation programs and services secretariat (A.N.P.S.S.)**

Statement of operations

For the year ended March 31, 2023

	2023	2022
	\$	\$
<b>REVENUES</b>		
<i>Grants</i>		
Indigenous Services Canada ("ISC") - Fixed contribution	424 324	237 604
Algonquin Nation secretariat	7 000	7 469
Canadian Heritage	348 600	225 132
CISSS du Lac-Témiscamingue	37 731	39 837
Community Foundations Canada	162 306	-
Culture and Communications Quebec	50 000	20 000
MSSS	-	45 000
Secrétariat aux affaires autochtones	-	13 000
Services Canada	24 000	25 000
Deferred revenue from previous year	321 232	174 388
Deferred revenue to following year	(627 364)	(321 232)
	<u>747 829</u>	<u>466 198</u>
<i>Other revenues</i>		
Administration fees	23 110	7 750
Grand conseil de la nation Waban-Aki	-	28 614
Université du Québec	4 007	3 263
Other revenues	3 366	130
	<u>778 312</u>	<u>505 955</u>
<b>EXPENSES</b>		
Salaries and fringe benefits	135 955	95 984
Amortization of fixed assets	6 549	327
Administration fees	23 110	7 750
Advertising, awareness and promotion	12 504	1 451
Casual labor	3 023	75
Catering	28 265	35 012
Computer expenses	2 108	3 233
Director's fees	8 026	2 700
Dues and subscriptions	177	120
Equipment	33 241	23 721
Insurance	1 625	1 229
Interests and bank charges	1 868	1 313
Office supplies, postage and delivery	2 485	850
Professional fees - audit and accounting	7 450	6 950
Professional fees - researchers and consultants	311 946	220 691
Rent	17 981	15 585
Telecommunications	2 713	2 265
Training expenses	-	575
Travel and accomodation	129 885	14 123
Youth work experience - training	-	32 576
	<u>728 911</u>	<u>466 530</u>
<b>SURPLUS FOR THE YEAR</b>	<u>49 401</u>	<u>39 425</u>

**The accompanying notes are an integral part of these financial statements.**

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Net investment in capital assets  
For the year ended March 31, 2023

	2023	2022
	\$	\$
NET INVESTMENT IN CAPITAL ASSETS, BEGINNING OF YEAR	21 139	500
Plus : Acquisition of capital assets	22 102	20 966
Less : Amortization	(6 549)	(327)
NET INVESTMENT IN CAPITAL ASSETS, END OF YEAR	36 692	21 139

**The accompanying notes are an integral part of these financial statements.**

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Statement of financial position

March 31, 2023

	2023	2022
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash	557 488	395 971
Accounts receivable (Note 3)	291 726	152 897
	<u>849 214</u>	<u>548 868</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 6)	60 129	105 433
Deferred revenue to following year (Note 7)	624 000	321 232
	<u>684 129</u>	<u>426 665</u>
<b>NET FINANCIAL ASSETS</b>	<u>165 085</u>	<u>122 203</u>
<b>NON-FINANCIAL ASSETS</b>		
Capital assets (Note 5)	36 692	21 139
Prepaid expenses (Note 4)	349	9 383
	<u>37 041</u>	<u>30 522</u>
<b>EQUITY</b>		
Investment in capital assets	36 692	21 139
Unrestricted	165 434	131 586
	<u>202 126</u>	<u>152 725</u>

**The accompanying notes are an integral part of these financial statements.**

Approved on behalf of the Board

  
Administrator

  
Administrator

**Algonquin Nation programs and  
services secretariat (A.N.P.S.S.)**

Changes in net Assets

For the year ended March 31, 2023

	<u>Fixed assets</u>	<u>Unrestricted</u>	<u>2023</u>	<u>2022</u>
			\$	\$
BALANCE, BEGINNING OF THE YEAR	21 139	131 586	152 725	113 300
SURPLUS (DEFICIT) FOR THE YEAR	(6 549)	55 950	49 401	39 425
	<u>14 590</u>	<u>187 536</u>	<u>202 126</u>	<u>152 725</u>
NET INVESTMENT IN FIXED ASSETS	22 102	(22 102)	-	-
BALANCE, END OF YEAR	<u><u>36 692</u></u>	<u><u>165 434</u></u>	<u><u>202 126</u></u>	<u><u>152 725</u></u>

**The accompanying notes are an integral part of these financial statements.**



**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Statement of changes in net financial assets

March 31, 2023

	2023	2022
	\$	\$
NET FINANCIAL ASSETS, BEGINNING OF YEAR	122 203	112 451
Surplus for the year	49 401	39 425
Changes in capital assets		
Acquisition of capital assets	(22 102)	(20 966)
Amortization	6 549	327
	(15 553)	(20 639)
Changes in other non-financial assets		
Prepaid expenses	9 034	(9 034)
	9 034	(9 034)
CHANGE IN NET FINANCIAL ASSETS	42 882	9 752
NET FINANCIAL ASSETS, END OF THE YEAR	165 085	122 203

**Algonquin Nation programs and  
services secretariat (A.N.P.S.S.)**

Statement of cash flows

For the year ended March 31, 2023

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses	49 401	39 425
<i>Non-cash items :</i>		
Amortization of capital assets	6 549	327
	<u>55 950</u>	<u>39 752</u>
<i>Net change in non-cash items related to operating activities</i>		
Accounts receivable	(138 829)	(73 443)
Prepaid expenses	9 034	(9 034)
Accounts payable and accrued liabilities	(45 304)	41 324
Deferred revenue	302 768	146 844
	<u>183 619</u>	<u>145 443</u>
INVESTING ACTIVITIES		
Acquisition of capital assets	(22 102)	(20 966)
	<u>(22 102)</u>	<u>(20 966)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	161 517	124 477
BEGINNING CASH AND CASH EQUIVALENTS	395 971	271 494
ENDING CASH AND CASH EQUIVALENTS	<u>557 488</u>	<u>395 971</u>
Cash and cash equivalents consist of the following: :		
Cash	557 488	395 971
	<u>557 488</u>	<u>395 971</u>

**Les notes complémentaires font partie intégrante des états financiers.**

# **Algonquin Nation programs and services secretariat (A.N.P.S.S.)**

Notes aux états financiers

Le March 31, 2023

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## **1 STATUS AND NATURE OF ACTIVITIES**

The organization is incorporated under part II of the *Canada Corporations act* and is a non-profit entity. It supports the First nation members to improve their competences to take steps to improve community social and economic conditions consistent with their needs and priorities.

## **2 ACCOUNTING POLICIES**

### **Accounting standards**

The financial statements have been prepared in accordance with Canadian public sector accounting standards, and the following significant accounting policies have been applied:

### **Use of estimates**

When preparing financial statements, management is required to make estimates and assumptions concerning the following items :

- amounts reported as income and expenses for the year;
- amounts reported under assets and liabilities;
- disclosures of contingent assets and liabilities at the balance sheet date.

Assumptions are based on a number of factors, including experience, current events or actions that may be taken in the future, and other assumptions that are believed to be reasonable under the circumstances. Estimates are reviewed periodically, and any adjustments made are reflected in income for the year in question. These estimates are subject to measurement uncertainty, and actual results may differ from these estimates. The organization uses estimates when accounting for certain items, such as the useful life of property, plant and equipment, the provision for bad debts.

### **Cash and cash equivalents**

The organization's policy is to present bank balances under cash and cash equivalents, including bank overdrafts when bank balances that fluctuate frequently from being positive to overdrawn, and term deposits with a maturity period of three months or less from the date of acquisition.

### **Capital assets**

Capital assets are accounted for at cost. Amortization is calculated on their estimated useful life using the following methods and rates :

Buildings	Straight-line	10 years
Computer equipment	Diminishing balance	30%
Equipment	Diminishing balance	20%
Furnitures	Diminishing balance	20%

When the organization determines that an item of property, plant and equipment no longer has any long-term service potential, the excess of its net book value over its residual value is expensed in the statement of earnings.

# Algonquin Nation programs and services secretariat (A.N.P.S.S.)

Notes aux états financiers

Le March 31, 2023

## 2 ACCOUNTING POLICIES (CONTINUED)

### Recognition of contributions

The organization follows the deferred method of accounting for contributions. Unrestricted contributions are recognized as revenue 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 in the year in which the related expenses are incurred. Contributions received as endowments are recognized as direct increases in net assets.

## 3 ACCOUNTS RECEIVABLE

	2023	2022
	\$	\$
Grants and other receivable	285 818	151 060
<i>Government receivable :</i>		
Sales taxes	5 908	1 837
	<u>291 726</u>	<u>152 897</u>

## 4 PREPAID EXPENSES

	2023	2022
	\$	\$
Insurance	349	349
Other	-	9 034
	<u>349</u>	<u>9 383</u>

## 5 FIXED ASSETS

	2023		2022	
	\$		\$	
	Coût	Amortissement cumulé	Valeur nette	Valeur nette
Building	13 969	3 073	10 896	-
Computer equipment	60 799	53 872	6 927	4 609
Equipment	29 204	23 552	5 652	7
Furnitures	38 253	25 036	13 217	16 523
	<u>142 225</u>	<u>105 533</u>	<u>36 692</u>	<u>21 139</u>

## **Algonquin Nation programs and services secretariat (A.N.P.S.S.)**

Notes aux états financiers

Le March 31, 2023

### **6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2023	2022
	\$	\$
Accounts payable	58 088	104 669
<i>Payable to be returned to the state :</i>		
Salary remittances	2 041	764
	<u>60 129</u>	<u>105 433</u>

### **7 DEFERRED REVENUE TO FOLLOWING YEAR**

	Cash received during the year	Recognized as revenue	2023	2022
			\$	\$
Youth work experience	27 137	-	27 137	-
Tribal Council funding	3 887	4 581	3 887	4 581
Capacity building	-	2 929	-	2 929
MCC Kigimizwe	20 000	-	20 000	-
Planning and risk management	76 918	72 533	76 918	72 533
Culture circle - Ottawa	5 903	5 903	5 903	5 903
MSSS - Meals on Wheel	-	24 846	-	24 846
New Horizon WLFN	-	25 000	-	25 000
Canadian Heritage	-	185 440	-	185 440
New Horizon TFN	24 000	-	24 000	-
Estates	30 730	-	30 730	-
ALTC - Comm. Fondations canada	162 306	-	162 306	-
Canadian Heritage - Part 2	273 119	-	273 119	-
	<u>624 000</u>	<u>321 232</u>	<u>624 000</u>	<u>321 232</u>

### **8 CONTINGENCIES**

The sales tax treatment of the organization can be challenged by the authorities. It is currently impossible to assess the outcome of this issue. The accounting of the amounts, if any, will be made upon the outcome of this analysis.

# **Algonquin Nation programs and services secretariat (A.N.P.S.S.)**

Notes aux états financiers

Le March 31, 2023

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## **9 FINANCIAL INSTRUMENTS**

Through its financial instruments, the Group is exposed to a variety of risks, although it is not exposed to any concentrations of risk. The main ones are detailed below :

### **Liquidity risk**

Liquidity risk is the risk that the organization will encounter difficulties in meeting commitments related to its financial liabilities. The organization is exposed to this risk principally with respect to its long-term debt, its retractable shares presented as liabilities, and its accounts payable.

### **Credit risk**

Credit risk is the risk that a party to a financial asset will fail to discharge an obligation and cause the entity to incur a financial loss. The entity's credit risk arises mainly from trade receivables and notes receivable. The entity grants credit to its customers in the normal course of business.

### **Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates. The entity is exposure to interest rate risk in respect of both its fixed-rate and variable-rate financial instruments. Fixed-rate instruments expose the entity to fair value risk, since fair value varies inversely with changes in market interest rates. Variable interest rate instruments subject the entity to fluctuations in the related future cash flows.

## **10 EMPLOYEE FUTURE BENEFITS**

The organization supports the contributory defined benefit pension plan for substantially all of its employees. It is a multiemployer plan that is administered by the Native Benefits Plan. The pension for native employees is from 6,8 % to 8,5 % of the gross salary and the employer contributes 1,82 times the employee's contribution.

The expense are as follow :

2023	2022
\$	\$
7 443	6 326

## **11 COMPARATIVE FIGURES**

For purposes of comparison with the current year, certain prior-year figures have been reclassified.

***Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)***

Additional informations

For the year ended March 31, 2023

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Statements of operations by projects

Unaudited

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Non-Agreement Funds - Schedule 1**

	2023	2022
	\$	\$
REVENUES		
Algonquin Nation secretariat	7 000	7 469
Administration fees	23 110	7 750
Other revenues	-	130
Transfer	-	-
Other revenues	(110)	-
	<u>30 000</u>	<u>15 349</u>
EXPENSES		
Salaries and fringe benefits	-	5
Amortization of fixed assets	6 548	-
Administration fees	-	1
Advertising, awareness and promotion	160	-
Travel and accomodation	-	(172)
	<u>6 708</u>	<u>(166)</u>
Surplus (deficit) for the year	<u>23 292</u>	<u>15 515</u>
Cumulative surplus, beginning of year	75 874	60 359
Transfer from Amortization Schedule	(327)	-
Cumulative surplus, end of year	<u>98 839</u>	<u>75 874</u>



**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Hospital Liaison Workers - Schedule 2**

	<u>2023</u>	<u>2022</u>
	\$	\$
REVENUES		
<i>Grants</i>		
CISSS du Lac-Témiscamingue	37 731	39 837
	<u>37 731</u>	<u>39 837</u>
EXPENSES		
Salaries and fringe benefits	32 826	36 514
Administration fees	4 006	3 251
Dues and subscriptions	63	72
Travel and accomodation	836	-
	<u>37 731</u>	<u>39 837</u>
Surplus (deficit) for the year	<u>-</u>	<u>-</u>
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	<u>-</u>	<u>-</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Youth Work Experience Initiative - Schedule 3**

	2023	2022
	\$	\$
REVENUES		
Indigenous Services Canada ("ISC") - Fixed contribution	48 771	29 951
Deferred revenue to following year	(27 137)	-
	<u>21 634</u>	<u>29 951</u>
EXPENSES		
Salaries and fringe benefits	21 634	-
Training expenses	-	29 951
	<u>21 634</u>	<u>29 951</u>
Surplus (deficit) for the year	<u>-</u>	<u>-</u>
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	<u>-</u>	<u>-</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**UQAT Piwaseha and Wedokodadowin Training - Schedule 4**

	2023	2022
	\$	\$
REVENUES		
Université du Québec	4 007	3 263
	<u>4 007</u>	<u>3 263</u>
Surplus (deficit) for the year	<u>4 007</u>	<u>3 263</u>
Cumulative surplus, beginning of year	14 385	11 122
Cumulative surplus, end of year	<u>18 392</u>	<u>14 385</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Tribal Council Funding - Schedule 5**

	2023	2022
	\$	\$
<b>REVENUES</b>		
Indigenous Services Canada ("ISC") - Fixed contribution	107 823	107 653
Deferred revenue from previous year	4 581	-
Deferred revenue to following year	(3 887)	(4 581)
	<u>108 517</u>	<u>103 072</u>
<b>EXPENSES</b>		
Salaries and fringe benefits	63 553	56 643
Advertising, awareness and promotion	523	1 451
Casual labor	2 623	75
Catering	4 620	-
Computer expenses	2 044	-
Director's fees	2 138	2 700
Dues and subscriptions	114	48
Equipment	1 516	7 284
Insurance	1 625	1 229
Interests and bank charges	1 503	1 313
Office supplies, postage and delivery	1 495	750
Professional fees - audit and accounting	7 450	(525)
Professional fees - researchers and consultants	(3 750)	6 950
Rent	16 966	15 585
Telecommunications	2 713	2 265
Travel and accomodation	8 992	7 304
Acquisition of fixed assets	1 950	-
	<u>116 075</u>	<u>103 072</u>
Surplus (deficit) for the year	<u>(7 558)</u>	<u>-</u>
Cumulative surplus, beginning of year	<u>96 971</u>	<u>96 971</u>
Cumulative surplus, end of year	<u>89 413</u>	<u>96 971</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Capacity Building - Schedule 6**

	<u>2023</u>	<u>2022</u>
	\$	\$
<b>REVENUES</b>		
Indigenous Services Canada ("ISC") - Fixed contribution	100 000	100 000
Deferred revenue from previous year	6 294	-
Deferred revenue to following year	(3 365)	(2 929)
	<u>102 929</u>	<u>97 071</u>
<b>EXPENSES</b>		
Advertising, awareness and promotion	405	-
Catering	410	75
Computer expenses	-	355
Office supplies, postage and delivery	-	27
Professional fees - researchers and consultants	76 628	92 112
Rent	265	-
Telecommunications	-	575
Training expenses	-	3 927
Travel and accomodation	17 664	-
	<u>95 372</u>	<u>97 071</u>
Surplus (deficit) for the year	<u>7 557</u>	<u>-</u>
Cumulative surplus, beginning of year	<u>(19 955)</u>	<u>(19 955)</u>
Cumulative surplus, end of year	<u>(12 398)</u>	<u>(19 955)</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**MCC Kigimizwe - Schedule 7**

	2023	2022
	\$	\$
REVENUES		
Culture and Communications Quebec	50 000	20 000
Deferred revenue to following year	(20 000)	-
	<u>30 000</u>	<u>20 000</u>
EXPENSES		
Administration fees	-	2 000
Equipment	-	1 000
Professional fees - audit and accounting	-	17 000
Professional fees - researchers and consultants	30 000	-
	<u>30 000</u>	<u>20 000</u>
Surplus (deficit) for the year	<u>-</u>	<u>-</u>
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	<u>-</u>	<u>-</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**SAA - Schedule 8**

	<u>2023</u>	<u>2022</u>
	\$	\$
REVENUES		
Secrétariat aux affaires autochtones	-	13 000
	<u>-</u>	<u>13 000</u>
EXPENSES		
Catering	-	150
Equipment	-	10 000
Office supplies, postage and delivery	-	360
Professional fees - researchers and consultants	-	2 390
Travel and accomodation	-	100
	<u>-</u>	<u>13 000</u>
Surplus (deficit) for the year	<u>-</u>	<u>-</u>
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	<u>-</u>	<u>-</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Planning and risk Management Governance Capacity Developpement - Schedule 9**

	2023	2022
	\$	\$
<b>REVENUES</b>		
Indigenous Services Canada ("ISC") - Fixed contribution	137 000	-
Deferred revenue from previous year	72 533	129 897
Deferred revenue to following year	(76 918)	(72 533)
	<u>132 615</u>	<u>57 364</u>
<b>EXPENSES</b>		
Computer expenses	-	966
Equipment	2 403	525
Office supplies, postage and delivery	-	46
Professional fees - researchers and consultants	85 309	49 997
Training expenses	-	2 625
Travel and accomodation	44 903	3 205
	<u>132 615</u>	<u>57 364</u>
Surplus (deficit) for the year	<u>-</u>	<u>-</u>
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	<u>-</u>	<u>-</u>



**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Culture Circle -Ottawa- Schedule 10**

	<u>2023</u>	<u>2022</u>
	\$	\$
REVENUES		
Deferred revenue from previous year	5 903	5 903
Deferred revenue to following year	<u>(5 903)</u>	<u>(5 903)</u>
	-	-
Surplus (deficit) for the year	<u>-</u>	<u>-</u>
	-	-
Cumulative surplus, beginning of year	<u>-</u>	<u>-</u>
Cumulative surplus, end of year	<u>-</u>	<u>-</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**MSS - Schedule 11**

	2023	2022
	\$	\$
REVENUES		
MSSS	-	45 000
Deferred revenue from previous year	24 846	38 588
Deferred revenue to following year	-	(24 846)
	<u>24 846</u>	<u>58 742</u>
EXPENSES		
Administration fees	4 500	2 499
Catering	-	34 787
Equipment	20 346	1 929
Office supplies, postage and delivery	-	27
Professional fees - researchers and consultants	-	19 500
	<u>24 846</u>	<u>58 742</u>
Surplus (deficit) for the year	<u>-</u>	<u>-</u>
Cumulative surplus, beginning of year	<u>-</u>	<u>-</u>
Cumulative surplus, end of year	<u>-</u>	<u>-</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information  
For the year ended March 31, 2023

**Schedules**

**New Horizon WLFN - Schedule 12**

	2023	2022
	\$	\$
REVENUES		
Services Canada	-	25 000
Deferred revenue from previous year	25 000	-
Deferred revenue to following year	-	(25 000)
	25 000	-
EXPENSES		
Professional fees - researchers and consultants	25 000	-
	25 000	-
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Indigenous Community Support Funds - Schedule 13**

	2023	2022
	\$	\$
REVENUES		
Grand conseil de la nation Waban-Aki	-	28 614
	-	28 614
EXPENSES		
Salaries and fringe benefits	-	2 823
Equipment	-	23 970
Office supplies, postage and delivery	-	1 821
	-	28 614
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Canadian Heritage - Schedule 14**

	2023	2022
	\$	\$
REVENUES		
Deferred revenue from previous year	185 440	-
Deferred revenue to following year	-	(185 440)
Other revenues	-	-
Transfer from another schedule	110	-
	<u>185 550</u>	<u>39 692</u>
EXPENSES		
Administration fees	7 809	-
Advertising, awareness and promotion	8 933	-
Casual labor	400	-
Catering	10 660	-
Computer expenses	63	-
Director's fees	3 150	-
Equipment	6 993	-
Office supplies, postage and delivery	990	-
Professional fees - audit and accounting	-	39 692
Professional fees - researchers and consultants	91 000	-
Travel and accomodation	35 400	-
Acquisition of fixed assets	20 152	-
	<u>185 550</u>	<u>39 692</u>
Surplus (deficit) for the year	<u>-</u>	<u>-</u>
Cumulative surplus, beginning of year	<u>-</u>	<u>-</u>
Cumulative surplus, end of year	<u>-</u>	<u>-</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Amortization - Schedule 15**

	2023	2022
	\$	\$
EXPENSES		
Amortization of fixed assets	-	327
	-	327
Surplus (deficit) for the year	-	(327)
Cumulative surplus, beginning of year	(327)	-
Transfer to Non-agreement fund	327	-
Cumulative surplus, end of year	-	(327)

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information  
For the year ended March 31, 2023

**Schedules**

**New Horizon TFN - Schedule 16**

	2023	2022
	\$	\$
REVENUES		
Services Canada	24 000	-
Deferred revenue to following year	(24 000)	-
	-	-
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Estates - Schedule 17**

	2023	2022
	\$	\$
REVENUES		
Indigenous Services Canada ("ISC") - Fixed contribution	30 730	-
Deferred revenue to following year	(30 730)	-
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-



**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**ALTC - Community Fondations Canada - Schedule 18**

	<u>2023</u>	<u>2022</u>
	\$	\$
REVENUES		
Community Foundations Canada	162 306	-
Deferred revenue to following year	<u>(162 306)</u>	<u>-</u>
Surplus (deficit) for the year	<u>-</u>	<u>-</u>
Cumulative surplus, beginning of year	<u>-</u>	<u>-</u>
Cumulative surplus, end of year	<u>-</u>	<u>-</u>

**Algonquin Nation programs and services  
secretariat (A.N.P.S.S.)**

Additional information

For the year ended March 31, 2023

**Schedules**

**Canadian Heritage - Part 2 - Schedule 19**

	2023	2022
	\$	\$
REVENUES		
Canadian Heritage	348 600	-
Deferred revenue to following year	(273 119)	-
	<u>75 481</u>	<u>-</u>
EXPENSES		
Salaries and fringe benefits	17 942	-
Administration fees	7 000	-
Advertising, awareness and promotion	2 848	-
Catering	12 575	-
Director's fees	2 738	-
Equipment	1 985	-
Professional fees - researchers and consultants	7 760	-
Rent	750	-
Travel and accomodation	21 883	-
	<u>75 481</u>	<u>-</u>
Surplus (deficit) for the year	<u>-</u>	<u>-</u>
Cumulative surplus, beginning of year	<u>-</u>	<u>-</u>
Cumulative surplus, end of year	<u>-</u>	<u>-</u>