

# PROJECT

Financial Statements

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

March 31, 2026

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# PROJECT

## **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, 2026, 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 responsable 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.

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Signature and title

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

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## **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, 2026, 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, 2026, 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 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.

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Christine Noël CPA inc.  
Christine Noël CPA auditrice  
Amos,

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

**PROJECT**

Statement of operations

For the year ended March 31, 2026

|                                                         | 2026             | 2025             |
|---------------------------------------------------------|------------------|------------------|
|                                                         | \$               | \$               |
| <b>REVENUES</b>                                         |                  |                  |
| <i>Grants</i>                                           |                  |                  |
| Indigenous Services Canada ("ISC") - Fixed contribution | 1 281 705        | 358 319          |
| Algonquin Nation secretariat                            | 15 000           | 8 233            |
| Canadian Heritage                                       | 6 700            | (6 736)          |
| CISSS du Lac-Témiscamingue                              | -                | 48 144           |
| Culture and Communications Quebec                       | 30 000           | 50 000           |
| Algonquin Nation HRSD                                   | 41 242           | 106 299          |
| Deferred revenue from previous year                     | 135 503          | 523 275          |
| Deferred revenue to following year                      | (34 290)         | (135 503)        |
|                                                         | <u>1 475 860</u> | <u>952 031</u>   |
| <i>Other revenues</i>                                   |                  |                  |
| Administration fees - internal                          | 170 630          | 51 803           |
| Administration fees - external                          | -                | 5 225            |
| Université du Québec                                    | 8 194            | 8 479            |
| Other revenues                                          | 267 685          | 10 768           |
|                                                         | <u>1 922 369</u> | <u>1 028 306</u> |
| <b>EXPENSES</b>                                         |                  |                  |
| Salaries and fringe benefits                            | 244 579          | 348 548          |
| Amortization of fixed assets                            | 44 728           | 5 966            |
| Administration fees - internal                          | 170 630          | 51 803           |
| Advertising, awareness and promotion                    | 7 654            | 11 929           |
| Casual labor                                            | 7 862            | 2 100            |
| Catering                                                | 16 300           | 38 596           |
| Computer expenses                                       | 6 956            | 4 111            |
| Director's fees                                         | 3 650            | 2 588            |
| Dues and subscriptions                                  | 202              | 77               |
| Energy                                                  | 2 505            | 2 233            |
| Equipment                                               | 277 835          | 39 799           |
| Insurance                                               | 6 791            | 1 475            |
| Interests and bank charges                              | 415              | 866              |
| Maintenance and repairs                                 | 2 845            | 2 599            |
| Office supplies, postage and delivery                   | 2 641            | 6 012            |
| Professional fees - audit and accounting                | 99 120           | 9 525            |
| Professional fees - researchers and consultants         | 242 481          | 408 453          |
| Rent                                                    | 30 989           | 30 810           |
| Telecommunications                                      | 3 012            | 3 012            |
| Training expenses                                       | 1 610            | 7 532            |
| Travel and accomodation                                 | 87 545           | 62 820           |
| Youth work experience - training                        | 29 000           | 14 700           |
|                                                         | <u>1 289 350</u> | <u>1 055 554</u> |
| <b>SURPLUS (DEFICIT) FOR THE YEAR</b>                   | <u>633 019</u>   | <u>(27 248)</u>  |

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

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

**PROJECT**

Net investment in capital assets  
For the year ended March 31, 2026

|                                                     | <u>2026</u>    | <u>2025</u>   |
|-----------------------------------------------------|----------------|---------------|
|                                                     | \$             | \$            |
| NET INVESTMENT IN CAPITAL ASSETS, BEGINNING OF YEAR | 25 455         | 31 421        |
| Plus : Acquisition of capital assets                | 530 113        | -             |
| Less : Amortization                                 | (44 728)       | (5 966)       |
| NET INVESTMENT IN CAPITAL ASSETS, END OF YEAR       | <u>510 840</u> | <u>25 455</u> |

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

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

**PROJECT**

Changes in net Assets

For the year ended March 31, 2026

|                                | Fixed assets | Unrestricted | 2026    | 2025     |
|--------------------------------|--------------|--------------|---------|----------|
|                                |              |              | \$      | \$       |
| BALANCE, BEGINNING OF THE YEAR | 25 455       | 217 859      | 243 314 | 270 562  |
| SURPLUS (DEFICIT) FOR THE YEAR | (44 728)     | 677 747      | 633 019 | (27 248) |
|                                | (19 273)     | 895 606      | 876 333 | 243 314  |
| NET INVESTMENT IN FIXED ASSETS | 530 113      | (530 113)    | -       | -        |
| BALANCE, END OF YEAR           | 510 840      | 365 493      | 876 333 | 243 314  |

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

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

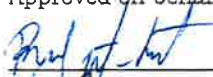
Statement of financial position  
March 31, 2026

**PROJECT**

|                                                   | 2026           | 2025           |
|---------------------------------------------------|----------------|----------------|
|                                                   | \$             | \$             |
| <b>FINANCIAL ASSETS</b>                           |                |                |
| Cash                                              | 375 135        | 328 922        |
| Accounts receivable (Note 3)                      | 115 239        | 106 048        |
|                                                   | <u>490 374</u> | <u>434 970</u> |
| <b>LIABILITIES</b>                                |                |                |
| Accounts payable and accrued liabilities (Note 5) | 90 591         | 81 607         |
| Deferred revenue to following year (Note 6)       | 34 290         | 135 504        |
|                                                   | <u>124 881</u> | <u>217 111</u> |
| <b>NET FINANCIAL ASSETS</b>                       | <u>365 493</u> | <u>217 859</u> |
| <b>NON-FINANCIAL ASSETS</b>                       |                |                |
| Capital assets (Note 4)                           | 510 840        | 25 455         |
|                                                   | <u>510 840</u> | <u>25 455</u>  |
| <b>EQUITY</b>                                     |                |                |
| Investment in capital assets                      | 510 840        | 25 455         |
| Unrestricted                                      | 365 493        | 217 859        |
|                                                   | <u>876 333</u> | <u>243 314</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.)**

Statement of changes in net financial assets  
March 31, 2026

**PROJECT**

|                                         | 2026      | 2025     |
|-----------------------------------------|-----------|----------|
|                                         | \$        | \$       |
| NET FINANCIAL ASSETS, BEGINNING OF YEAR | 217 859   | 239 141  |
| Surplus for the year                    | 633 019   | (27 248) |
| Changes in capital assets               |           |          |
| Acquisition of capital assets           | (530 113) | -        |
| Amortization                            | 44 728    | 5 966    |
|                                         | (485 385) | 5 966    |
| CHANGE IN NET FINANCIAL ASSETS          | 147 634   | (21 282) |
| NET FINANCIAL ASSETS, END OF THE YEAR   | 365 493   | 217 859  |

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

Statement of cash flows

For the year ended March 31, 2026

**PROJECT**

|                                                                     | 2026      | 2025      |
|---------------------------------------------------------------------|-----------|-----------|
|                                                                     | \$        | \$        |
| OPERATING ACTIVITIES                                                |           |           |
| Excédent (insuffisance) des produits sur les charges                | 633 019   | (27 248)  |
| <i>Non-cash items :</i>                                             |           |           |
| Amortization of capital assets                                      | 44 728    | 5 966     |
|                                                                     | 677 747   | (21 282)  |
| <i>Net change in non-cash items related to operating activities</i> |           |           |
| Accounts receivable                                                 | (9 191)   | 95 708    |
| Accounts payable and accrued liabilities                            | 8 984     | (125 177) |
| Deferred revenue                                                    | (101 214) | (387 771) |
|                                                                     | 576 326   | (438 522) |
| INVESTING ACTIVITIES                                                |           |           |
| Acquisition of capital assets                                       | (530 113) | -         |
|                                                                     | (530 113) | -         |
| NET CHANGE IN CASH AND CASH EQUIVALENTS                             | 46 213    | (438 522) |
| BEGINNING CASH AND CASH EQUIVALENTS                                 | 328 922   | 767 444   |
| ENDING CASH AND CASH EQUIVALENTS                                    | 375 135   | 328 922   |
| Cash and cash equivalents consist of the following: :               |           |           |
| Cash                                                                | 375 135   | 328 922   |
|                                                                     | 375 135   | 328 922   |

**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, 2026

# **PROJECT**

## **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 |
| Cabins             | Straight-line       | 10 years |
| Computer equipment | Diminishing balance | 30%      |
| Equipment          | Diminishing balance | 20%      |
| Furnitures         | Diminishing balance | 20%      |
| Vehicules          | Straight-line       | 5 years  |

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, 2026

**PROJECT**

**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**

|                             | 2026           | 2025           |
|-----------------------------|----------------|----------------|
|                             | \$             | \$             |
| Grants and other receivable | 73 508         | 104 943        |
| Sales taxes                 | 41 731         | 1 105          |
|                             | <u>115 239</u> | <u>106 048</u> |

**4 FIXED ASSETS**

|                    |         |                      | 2026         | 2025         |
|--------------------|---------|----------------------|--------------|--------------|
|                    |         |                      | \$           | \$           |
|                    | Coût    | Amortissement cumulé | Valeur nette | Valeur nette |
| Building           | 13 969  | 6 514                | 7 455        | 8 602        |
| Cabins             | 335 299 | 16 765               | 318 534      | -            |
| Computer equipment | 60 799  | 58 423               | 2 376        | 3 394        |
| Equipment          | 123 431 | 36 356               | 87 075       | 4 999        |
| Furnitures         | 68 266  | 34 486               | 33 780       | 8 460        |
|                    | 674 258 | 163 418              | 510 840      | 25 455       |

**5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

|                                       | 2026          | 2025          |
|---------------------------------------|---------------|---------------|
|                                       | \$            | \$            |
| Accounts payable                      | 84 664        | 56 550        |
| Salaries accrued                      | 5 927         | 18 216        |
| Payable to be returned to the state : |               |               |
| Salary remittances                    | -             | 6 841         |
|                                       | <u>90 591</u> | <u>81 607</u> |

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

Notes aux états financiers

Le March 31, 2026

# PROJECT

## 6 DEFERRED REVENUE TO FOLLOWING YEAR

|                          | Cash received<br>during the<br>year | Recognized as<br>revenue | 2026<br>\$    | 2025<br>\$     |
|--------------------------|-------------------------------------|--------------------------|---------------|----------------|
| <i>Schedule :</i>        |                                     |                          |               |                |
| Hospital liaison workers | -                                   | 1 317                    | -             | 1 317          |
| Culture circle - Ottawa  | 9 270                               | 9 338                    | 9 270         | 9 338          |
| Place to heal Ke-Sheim   | -                                   | 14 849                   | -             | 14 849         |
| Estates                  | -                                   | 60 000                   | -             | 60 000         |
| MCC Artifacts            | -                                   | 50 000                   | -             | 50 000         |
| MCC Maamawiinowag        | 25 020                              | -                        | 25 020        | -              |
|                          | <u>34 290</u>                       | <u>135 504</u>           | <u>34 290</u> | <u>135 504</u> |

## 7 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.

## 8 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.

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

Notes aux états financiers

Le March 31, 2026

**PROJECT**

**9 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 :

| 2026   | 2025   |
|--------|--------|
| \$     | \$     |
| 23 305 | 15 475 |

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

Additional informations

For the year ended March 31, 2026

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**PROJECT**

**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, 2026

**PROJECT**

**Non-Agreement Funds**

**Schedule 1**

|                                                         | 2026           | 2025           |
|---------------------------------------------------------|----------------|----------------|
|                                                         | \$             | \$             |
| <b>REVENUES</b>                                         |                |                |
| Indigenous Services Canada ("ISC") - Fixed contribution | (14 361)       | -              |
| Algonquin Nation secretariat                            | 15 000         | 8 000          |
| Algonquin Nation HRSD                                   | 2 451          | 1 452          |
| Administration fees - internal                          | 170 630        | 51 803         |
| Administration fees - external                          | -              | 5 225          |
| Other revenues                                          | 2 144          | (12 074)       |
| Transfer from another schedule                          | (30 804)       | 1 126          |
| Transfer to another schedule                            | 330            | (1 400)        |
|                                                         | <u>145 390</u> | <u>54 132</u>  |
| <b>EXPENSES</b>                                         |                |                |
| Salaries and fringe benefits                            | -              | 18 216         |
| Amortization of fixed assets                            | 44 728         | 5 966          |
| Administration fees - internal                          | -              | 4 035          |
| Advertising, awareness and promotion                    | -              | 348            |
| Catering                                                | 7 763          | -              |
| Computer expenses                                       | -              | 279            |
| Equipment                                               | -              | 3 577          |
| Professional fees - audit and accounting                | -              | 25             |
| Professional fees - researchers and consultants         | -              | 9 878          |
| Travel and accomodation                                 | 2 319          | 5 747          |
|                                                         | <u>54 810</u>  | <u>48 071</u>  |
| Surplus (deficit) for the year                          | <u>90 580</u>  | <u>6 061</u>   |
| Cumulative surplus, beginning of year                   | 135 900        | 129 839        |
| Cumulative surplus, end of year                         | <u>226 480</u> | <u>135 900</u> |

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

Additional information

For the year ended March 31, 2026

**PROJECT**

**Tribal Council Funding**

**Schedule 2**

|                                                         | 2026           | 2025            |
|---------------------------------------------------------|----------------|-----------------|
|                                                         | \$             | \$              |
| <b>REVENUES</b>                                         |                |                 |
| Indigenous Services Canada ("ISC") - Fixed contribution | 182 045        | 168 592         |
| Algonquin Nation secretariat                            | -              | 233             |
| Transfer to another schedule                            | 30 495         | -               |
| Other revenues                                          | 3 000          | 1 051           |
|                                                         | <u>215 540</u> | <u>169 876</u>  |
| <b>EXPENSES</b>                                         |                |                 |
| Salaries and fringe benefits                            | 138 787        | 154 179         |
| Advertising, awareness and promotion                    | 947            | 193             |
| Casual labor                                            | -              | 2 100           |
| Catering                                                | 3 640          | 5 000           |
| Computer expenses                                       | 6 925          | 3 375           |
| Director's fees                                         | 1 650          | 2 588           |
| Dues and subscriptions                                  | 52             | 77              |
| Energy                                                  | 2 505          | 2 233           |
| Equipment                                               | 11 657         | 2 533           |
| Insurance                                               | 3 831          | 1 475           |
| Interests and bank charges                              | 415            | 866             |
| Maintenance and repairs                                 | 2 845          | 2 599           |
| Office supplies, postage and delivery                   | 2 589          | 5 005           |
| Professional fees - audit and accounting                | 7 675          | 9 500           |
| Professional fees - researchers and consultants         | 750            | 1 644           |
| Rent                                                    | 26 316         | 25 230          |
| Telecommunications                                      | 3 012          | 3 012           |
| Travel and accomodation                                 | 8 558          | 14 304          |
|                                                         | <u>222 154</u> | <u>235 913</u>  |
| Surplus (deficit) for the year                          | <u>(6 614)</u> | <u>(66 037)</u> |
| Cumulative surplus, beginning of year                   | <u>81 679</u>  | <u>147 716</u>  |
| Cumulative surplus, end of year                         | <u>75 065</u>  | <u>81 679</u>   |

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

Additional information

For the year ended March 31, 2026

**PROJECT**

**Hospital Liaison Workers**

**Schedule 3**

|                                       | 2026         | 2025          |
|---------------------------------------|--------------|---------------|
|                                       | \$           | \$            |
| REVENUES                              |              |               |
| CISSS du Lac-Témiscamingue            | -            | 48 144        |
| Deferred revenue from previous year   | 1 317        | -             |
| Deferred revenue to following year    | -            | (1 317)       |
|                                       | <u>1 317</u> | <u>46 827</u> |
| EXPENSES                              |              |               |
| Salaries and fringe benefits          | 1 626        | 40 136        |
| Administration fees - internal        | -            | 5 158         |
| Travel and accomodation               | (309)        | 1 533         |
|                                       | <u>1 317</u> | <u>46 827</u> |
| Surplus (deficit) for the year        | <u>-</u>     | <u>-</u>      |
| Cumulative surplus, beginning of year | -            | -             |
| Cumulative surplus, end of year       | <u>-</u>     | <u>-</u>      |

**Youth Work Experience Initiative**

**Schedule 4**

|                                                         | 2026          | 2025          |
|---------------------------------------------------------|---------------|---------------|
|                                                         | \$            | \$            |
| REVENUES                                                |               |               |
| Indigenous Services Canada ("ISC") - Fixed contribution | 29 021        | 20 727        |
| Deferred revenue from previous year                     | -             | 5 417         |
| Transfer from another schedule                          | (21)          | 1 400         |
|                                                         | <u>29 000</u> | <u>27 544</u> |
| EXPENSES                                                |               |               |
| Salaries and fringe benefits                            | -             | 27 544        |
| Youth work experience - training                        | 29 000        | -             |
|                                                         | <u>29 000</u> | <u>27 544</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, 2026

# PROJECT

## UQAT Piwaseha and Wedokodadowin Training

### Schedule 5

|                                       | 2026          | 2025          |
|---------------------------------------|---------------|---------------|
|                                       | \$            | \$            |
| REVENUES                              |               |               |
| Université du Québec                  | 8 194         | 8 479         |
|                                       | <u>8 194</u>  | <u>8 479</u>  |
| EXPENSES                              |               |               |
| Advertising, awareness and promotion  | -             | 786           |
|                                       | <u>-</u>      | <u>786</u>    |
| Surplus (deficit) for the year        | <u>8 194</u>  | <u>7 693</u>  |
| Cumulative surplus, beginning of year | 33 248        | 25 555        |
| Cumulative surplus, end of year       | <u>41 442</u> | <u>33 248</u> |

## Capacity Building

### Schedule 6

|                                                         | 2026            | 2025            |
|---------------------------------------------------------|-----------------|-----------------|
|                                                         | \$              | \$              |
| REVENUES                                                |                 |                 |
| Indigenous Services Canada ("ISC") - Fixed contribution | 40 000          | 40 000          |
|                                                         | <u>40 000</u>   | <u>40 000</u>   |
| EXPENSES                                                |                 |                 |
| Catering                                                | 4 345           | -               |
| Professional fees - researchers and consultants         | 19 511          | 5 923           |
| Rent                                                    | 615             | -               |
| Training expenses                                       | 1 610           | 7 532           |
| Travel and accomodation                                 | 3 172           | 1 511           |
|                                                         | <u>29 253</u>   | <u>14 966</u>   |
| Surplus (deficit) for the year                          | <u>10 747</u>   | <u>25 034</u>   |
| Cumulative surplus, beginning of year                   | (38 936)        | (63 970)        |
| Cumulative surplus, end of year                         | <u>(28 189)</u> | <u>(38 936)</u> |

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

Additional information

For the year ended March 31, 2026

**PROJECT**

**Planning and risk Management Governance Capacity  
Developpement**

**Schedule 7**

|                                                         | 2026          | 2025           |
|---------------------------------------------------------|---------------|----------------|
|                                                         | \$            | \$             |
| <b>REVENUES</b>                                         |               |                |
| Indigenous Services Canada ("ISC") - Fixed contribution | 45 000        | 69 000         |
| Deferred revenue from previous year                     | -             | 56 971         |
| Other revenues                                          | -             | 10 534         |
|                                                         | <u>45 000</u> | <u>136 505</u> |
| <b>EXPENSES</b>                                         |               |                |
| Administration fees - internal                          | 4 500         | 25 642         |
| Catering                                                | -             | 325            |
| Equipment                                               | 1 794         | 1 512          |
| Office supplies, postage and delivery                   | 52            | 87             |
| Professional fees - researchers and consultants         | 32 120        | 105 051        |
| Rent                                                    | 348           | -              |
| Travel and accomodation                                 | 6 186         | 3 888          |
|                                                         | <u>45 000</u> | <u>136 505</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, 2026

**PROJECT**

**Culture Circle -Ottawa**

**Schedule 8**

|                                       | 2026      | 2025         |
|---------------------------------------|-----------|--------------|
|                                       | \$        | \$           |
| REVENUES                              |           |              |
| Deferred revenue from previous year   | 9 338     | 5 903        |
| Deferred revenue to following year    | (9 270)   | (9 338)      |
| Other revenues                        | -         | 11 258       |
|                                       | <u>68</u> | <u>7 823</u> |
| EXPENSES                              |           |              |
| Rent                                  | -         | 1 413        |
| Travel and accomodation               | 68        | 6 410        |
| 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, 2026

**PROJECT**

**Place to heal Ke-Sheim Minomad**

**Schedule 9**

|                                       | 2026          | 2025          |
|---------------------------------------|---------------|---------------|
|                                       | \$            | \$            |
| <b>REVENUES</b>                       |               |               |
| Algonquin Nation HRSD                 | 38 791        | 104 846       |
| Deferred revenue from previous year   | 14 849        | -             |
| Deferred revenue to following year    | -             | (14 849)      |
|                                       | <u>53 640</u> | <u>89 997</u> |
| <b>EXPENSES</b>                       |               |               |
| Salaries and fringe benefits          | <u>53 640</u> | <u>89 997</u> |
|                                       | <u>53 640</u> | <u>89 997</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, 2026

**PROJECT**

**Estates**

**Schedule 10**

|                                                         | 2026          | 2025     |
|---------------------------------------------------------|---------------|----------|
|                                                         | \$            | \$       |
| REVENUES                                                |               |          |
| Indigenous Services Canada ("ISC") - Fixed contribution | -             | 60 000   |
| Deferred revenue from previous year                     | 60 000        | -        |
| Deferred revenue to following year                      | -             | (60 000) |
|                                                         | <u>60 000</u> | <u>-</u> |
| EXPENSES                                                |               |          |
| Administration fees - internal                          | 6 000         | -        |
| Casual labor                                            | 2 400         | -        |
| Computer expenses                                       | 30            | -        |
| Equipment                                               | 501           | -        |
| Professional fees - researchers and consultants         | 41 151        | -        |
| Travel and accomodation                                 | 9 918         | -        |
|                                                         | <u>60 000</u> | <u>-</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, 2026

**PROJECT**

**MCCQ Centre jeunesse (terminated)**

**Schedule 11**

|                                                 | 2026 | 2025   |
|-------------------------------------------------|------|--------|
|                                                 | \$   | \$     |
| <b>REVENUES</b>                                 |      |        |
| Deferred revenue from previous year             | -    | 50 000 |
|                                                 | -    | 50 000 |
| <b>EXPENSES</b>                                 |      |        |
| Administration fees - internal                  | -    | 8 300  |
| Equipment                                       | -    | 3 000  |
| Professional fees - researchers and consultants | -    | 16 000 |
| Travel and accomodation                         | -    | 8 000  |
| Youth work experience - training                | -    | 14 700 |
|                                                 | -    | 50 000 |
| Surplus (deficit) for the year                  | -    | -      |
| Cumulative surplus, beginning of year           | -    | -      |
| Cumulative surplus, end of year                 | -    | -      |

**MCCQ Bullrock memorative (terminated)**

**Schedule 12**

|                                                 | 2026 | 2025   |
|-------------------------------------------------|------|--------|
|                                                 | \$   | \$     |
| <b>REVENUES</b>                                 |      |        |
| Deferred revenue from previous year             | -    | 20 000 |
|                                                 | -    | 20 000 |
| <b>EXPENSES</b>                                 |      |        |
| Office supplies, postage and delivery           | -    | 451    |
| Professional fees - researchers and consultants | -    | 19 549 |
|                                                 | -    | 20 000 |
| 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, 2026

**PROJECT**

**MCCQ Artifacts (terminated)**

**Schedule 13**

|                                                 | 2026          | 2025     |
|-------------------------------------------------|---------------|----------|
|                                                 | \$            | \$       |
| REVENUES                                        |               |          |
| Culture and Communications Quebec               | -             | 50 000   |
| Deferred revenue from previous year             | 50 000        | -        |
| Deferred revenue to following year              | -             | (50 000) |
|                                                 | <u>50 000</u> | <u>-</u> |
| EXPENSES                                        |               |          |
| Administration fees - internal                  | 2 500         | -        |
| Professional fees - researchers and consultants | 35 000        | -        |
| Travel and accomodation                         | 12 500        | -        |
|                                                 | <u>50 000</u> | <u>-</u> |
| Surplus (deficit) for the year                  | <u>-</u>      | <u>-</u> |
| Cumulative surplus, beginning of year           | -             | -        |
| Cumulative surplus, end of year                 | <u>-</u>      | <u>-</u> |

**MCCQ Maamawiinowag**

**Schedule 14**

|                                                 | 2026         | 2025     |
|-------------------------------------------------|--------------|----------|
|                                                 | \$           | \$       |
| REVENUES                                        |              |          |
| Culture and Communications Quebec               | 30 000       | -        |
| Deferred revenue to following year              | (25 020)     | -        |
|                                                 | <u>4 980</u> | <u>-</u> |
| EXPENSES                                        |              |          |
| Professional fees - researchers and consultants | 4 980        | -        |
|                                                 | <u>4 980</u> | <u>-</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, 2026

**PROJECT**

**FNEC - Nest**

**Schedule 15-a**

|                                                 | 2026          | 2025     |
|-------------------------------------------------|---------------|----------|
|                                                 | \$            | \$       |
| REVENUES                                        |               |          |
| Other revenues                                  | 58 759        | -        |
|                                                 | <u>58 759</u> | <u>-</u> |
| EXPENSES                                        |               |          |
| Salaries and fringe benefits                    | 16 842        | -        |
| Administration fees - internal                  | 13 000        | -        |
| Equipment                                       | 14 487        | -        |
| Professional fees - researchers and consultants | 14 430        | -        |
|                                                 | <u>58 759</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> |

**FNEC - Conference**

**Schedule 15-b**

|                                                 | 2026           | 2025     |
|-------------------------------------------------|----------------|----------|
|                                                 | \$             | \$       |
| REVENUES                                        |                |          |
| Other revenues                                  | 145 023        | -        |
|                                                 | <u>145 023</u> | <u>-</u> |
| EXPENSES                                        |                |          |
| Salaries and fringe benefits                    | 16 842         | -        |
| Administration fees - internal                  | 13 000         | -        |
| Advertising, awareness and promotion            | 6 007          | -        |
| Equipment                                       | 5 000          | -        |
| Professional fees - researchers and consultants | 65 865         | -        |
| Rent                                            | 710            | -        |
| Travel and accomodation                         | 37 599         | -        |
|                                                 | <u>145 023</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, 2026

**PROJECT**

**FNEC - Education**

**Schedule 15-c**

|                                                 | 2026          | 2025     |
|-------------------------------------------------|---------------|----------|
|                                                 | \$            | \$       |
| REVENUES                                        |               |          |
| Other revenues                                  | 58 759        | -        |
|                                                 | <u>58 759</u> | <u>-</u> |
| EXPENSES                                        |               |          |
| Salaries and fringe benefits                    | 16 842        | -        |
| Administration fees - internal                  | 13 000        | -        |
| Equipment                                       | 14 496        | -        |
| Professional fees - researchers and consultants | 14 421        | -        |
|                                                 | <u>58 759</u> | <u>-</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, 2026

**PROJECT**

**Kopoham**

**Schedule 16**

|                                                         | 2026      | 2025 |
|---------------------------------------------------------|-----------|------|
|                                                         | \$        | \$   |
| <b>REVENUES</b>                                         |           |      |
| Indigenous Services Canada ("ISC") - Fixed contribution | 1 000 000 | -    |
|                                                         | 1 000 000 | -    |
| <b>EXPENSES</b>                                         |           |      |
| Administration fees - internal                          | 118 630   | -    |
| Casual labor                                            | 5 462     | -    |
| Catering                                                | 553       | -    |
| Dues and subscriptions                                  | 150       | -    |
| Equipment                                               | 229 900   | -    |
| Insurance                                               | 2 960     | -    |
| Professional fees - audit and accounting                | 90 445    | -    |
| Professional fees - researchers and consultants         | 14 254    | -    |
| Travel and accomodation                                 | 7 533     | -    |
|                                                         | 469 887   | -    |
| Surplus (deficit) for the year                          | 530 113   | -    |
| Cumulative surplus, beginning of year                   | -         | -    |
| Acquisition of capital assets                           | (530 113) | -    |
| Cumulative surplus, end of year                         | -         | -    |

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

Additional information

For the year ended March 31, 2026

# PROJECT

## Canadian Heritage - Part 2 (terminated)

### Schedule 17

|                                       | 2026 | 2025    |
|---------------------------------------|------|---------|
|                                       | \$   | \$      |
| REVENUES                              |      |         |
| Canadian Heritage                     | -    | (6 736) |
| Deferred revenue from previous year   | -    | 6 736   |
|                                       | -    | -       |
|                                       | -    | -       |
| Surplus (deficit) for the year        | -    | -       |
| Cumulative surplus, beginning of year | -    | -       |
| Cumulative surplus, end of year       | -    | -       |

## Canadian Heritage - Part 3 (terminated)

### Schedule 18

|                                                 | 2026 | 2025   |
|-------------------------------------------------|------|--------|
|                                                 | \$   | \$     |
| REVENUES                                        |      |        |
| Deferred revenue from previous year             | -    | 87 758 |
|                                                 | -    | 87 758 |
|                                                 | -    | -      |
| EXPENSES                                        |      |        |
| Salaries and fringe benefits                    | -    | 18 475 |
| Administration fees - internal                  | -    | 8 658  |
| Advertising, awareness and promotion            | -    | 10 588 |
| Catering                                        | -    | 24 910 |
| Equipment                                       | -    | 7 803  |
| Professional fees - researchers and consultants | -    | 10 908 |
| Travel and accomodation                         | -    | 6 416  |
|                                                 | -    | 87 758 |
| 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, 2026

**PROJECT**

**Canadian Heritage - Truth & reconciliation**

**Schedule 19**

|                                          | 2026         | 2025     |
|------------------------------------------|--------------|----------|
|                                          | \$           | \$       |
| REVENUES                                 |              |          |
| Canadian Heritage                        | 6 700        | -        |
|                                          | <u>6 700</u> | <u>-</u> |
| EXPENSES                                 |              |          |
| Advertising, awareness and promotion     | 700          | -        |
| Director's fees                          | 2 000        | -        |
| Professional fees - audit and accounting | 1 000        | -        |
| Rent                                     | 3 000        | -        |
|                                          | <u>6 700</u> | <u>-</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, 2026

**PROJECT**

**New Horizon WLFN / ABL (terminated)**

**Schedule 20**

|                                                 | 2026 | 2025    |
|-------------------------------------------------|------|---------|
|                                                 | \$   | \$      |
| REVENUES                                        |      |         |
| Deferred revenue from previous year             | -    | 25 000  |
| Transfer to another schedule                    | -    | (1 126) |
|                                                 | -    | 23 874  |
| EXPENSES                                        |      |         |
| Advertising, awareness and promotion            | -    | 14      |
| Catering                                        | -    | 8 362   |
| Equipment                                       | -    | 226     |
| Office supplies, postage and delivery           | -    | 308     |
| Professional fees - researchers and consultants | -    | 6 128   |
| Travel and accomodation                         | -    | 8 836   |
|                                                 | -    | 23 874  |
| Surplus (deficit) for the year                  | -    | -       |
| Cumulative surplus, beginning of year           | -    | -       |
| Cumulative surplus, end of year                 | -    | -       |

**New Horizon TFN (terminated)**

**Schedule 21**

|                                                 | 2026 | 2025   |
|-------------------------------------------------|------|--------|
|                                                 | \$   | \$     |
| REVENUES                                        |      |        |
| Deferred revenue from previous year             | -    | 12 812 |
|                                                 | -    | 12 812 |
| Professional fees - researchers and consultants | -    | 12 812 |
|                                                 | -    | 12 812 |
| 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, 2026

**PROJECT**

**Recovery Funds (terminated)**

**Schedule 22**

|                                                 | 2026 | 2025    |
|-------------------------------------------------|------|---------|
|                                                 | \$   | \$      |
| REVENUES                                        |      |         |
| Community Foundations Canada                    | -    | -       |
| Deferred revenue from previous year             | -    | 158 947 |
|                                                 | -    | 158 947 |
| EXPENSES                                        |      |         |
| Administration fees - internal                  | -    | 10      |
| Computer expenses                               | -    | 457     |
| Equipment                                       | -    | 14 667  |
| Office supplies, postage and delivery           | -    | 13      |
| Professional fees - researchers and consultants | -    | 133 457 |
| Rent                                            | -    | 4 167   |
| Travel and accomodation                         | -    | 6 176   |
|                                                 | -    | 158 947 |
| Surplus (deficit) for the year                  | -    | -       |
| Cumulative surplus, beginning of year           | -    | -       |
| Cumulative surplus, end of year                 | -    | -       |

**ALTC - Community Fondations Canada (terminated)**

**Schedule 23**

|                                                 | 2026 | 2025   |
|-------------------------------------------------|------|--------|
|                                                 | \$   | \$     |
| REVENUES                                        |      |        |
| Deferred revenue from previous year             | -    | 93 731 |
|                                                 | -    | 93 731 |
| EXPENSES                                        |      |        |
| Equipment                                       | -    | 6 481  |
| Office supplies, postage and delivery           | -    | 166    |
| Professional fees - researchers and consultants | -    | 87 084 |
|                                                 | -    | 93 731 |
| Surplus (deficit) for the year                  | -    | -      |
| Cumulative surplus, beginning of year           | -    | -      |
| Cumulative surplus, end of year                 | -    | -      |