Financial Statements

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

March 31, 2026

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Management's statement of responsability

The financial statements of Algonquin Nation programs and services secretariat (A.N.P.S.S.) as at MARCH 31, 2026, are the responsability 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.

Signature and title
For Algonquin Nation programs and services secretariat (A.N.P.S.S.)
8 octobre 2026

CHRISTINE NOËL CPA inc.

492, 1ère rue ouest Suite 1
Amos (QC) J9T 2M4
Tel : 819-727-3122
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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 responsabilities 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 responsabilities 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.

CHRISTINE NOËL CPA inc.

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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 intenal 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 obtainee, 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 underlyng 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 Noel CPA inc

Christine Noel CPA inc.
Christine Noel CPA auditrice
Amos, 8 octobre 2026

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

Statement of operations
For the year ended March 31, 2026

	2026	2025
	$	$
REVENUES		
Grants		
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)
	1 475 860	952 031
Other revenues		
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
	1 922 369	1 028 306
EXPENSES		
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
	1 289 350	1 055 554
SURPLUS (DEFICIT) FOR THE YEAR	633 019	(27 248)

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, 2026

		2026	2025
		$	$
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		510 840	25 455

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

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

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

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

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

	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

	2026	2025
	$	$
OPERATING ACTIVITIES		
Excédent (insuffisance) des produits sur les charges	633 019	(27 248)
Non-cash items :		
Amortization of capital assets	44 728	5 966
	677 747	(21 282)
Net change in non-cash items related to operating activities		
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.

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 accountig 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.

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
	115 239	106 048

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
	90 591	81 607

6 DEFERRED REVENUE TO FOLLOWING YEAR

	Cash received during the year	Recognized as revenue	2026	2025
			$	$
Schedule :				
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	-
	34 290	135 504	34 290	135 504

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.

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

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

Non-Agreement Funds

Schedule 1

	2026	2025
	$	$
REVENUES		
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)
	145 390	54 132
EXPENSES		
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
	54 810	48 071
Surplus (deficit) for the year	90 580	6 061
Cumulative surplus, beginning of year	135 900	129 839
Cumulative surplus, end of year	226 480	135 900

Tribal Council Funding

Schedule 2

	2026	2025
	$	$
REVENUES		
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
	215 540	169 876
EXPENSES		
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
	222 154	235 913
Surplus (deficit) for the year	(6 614)	(66 037)
Cumulative surplus, beginning of year	81 679	147 716
Cumulative surplus, end of year	75 065	81 679

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)
	1 317	46 827
EXPENSES		
Salaries and fringe benefits	1 626	40 136
Administration fees - internal	-	5 158
Travel and accomodation	(309)	1 533
	1 317	46 827
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

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
	29 000	27 544
EXPENSES		
Salaries and fringe benefits	-	27 544
Youth work experience - training	29 000	-
	29 000	27 544
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

UQAT Piwaseha and Wedokodadowin Training

Schedule 5

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

Capacity Building

Schedule 6

	2026	2025
	$	$
REVENUES		
Indigenous Services Canada ("ISC") - Fixed contribution	40 000	40 000
	40 000	40 000
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
	29 253	14 966
Surplus (deficit) for the year	10 747	25 034
Cumulative surplus, beginning of year	(38 936)	(63 970)
Cumulative surplus, end of year	(28 189)	(38 936)

Planning and risk Management Governance Capacity Developpement

Schedule 7

	2026	2025
	$	$
REVENUES		
Indigenous Services Canada ("ISC") - Fixed contribution	45 000	69 000
Deferred revenue from previous year	-	56 971
Other revenues	-	10 534
	45 000	136 505
EXPENSES		
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
	45 000	136 505
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

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
	68	7 823
EXPENSES		
Rent	-	1 413
Travel and accomodation	68	6 410
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

Place to heal Ke-Sheim Minomad

Schedule 9

	2026	2025
	$	$
REVENUES		
Algonquin Nation HRSD	38 791	104 846
Deferred revenue from previous year	14 849	-
Deferred revenue to following year	-	(14 849)
	53 640	89 997
EXPENSES		
Salaries and fringe benefits	53 640	89 997
	53 640	89 997
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

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)
	60 000	-
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	-
	60 000	-
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

MCCQ Centre jeunesse (terminated)

Schedule 11

	2026	2025
	$	$
REVENUES		
Deferred revenue from previous year	-	50 000
	-	50 000
EXPENSES		
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
	$	$
REVENUES		
Deferred revenue from previous year	-	20 000
	-	20 000
EXPENSES		
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	-	-

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)
	50 000	-
EXPENSES		
Administration fees - internal	2 500	-
Professional fees - researchers and consultants	35 000	-
Travel and accomodation	12 500	-
	50 000	-
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

MCCQ Maamawiinowag

Schedule 14

	2026	2025
	$	$
REVENUES		
Culture and Communications Quebec	30 000	-
Deferred revenue to following year	(25 020)	-
	4 980	-
EXPENSES		
Professional fees - researchers and consultants	4 980	-
	4 980	-
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

FNEC - Nest

Schedule 15-a

	2026	2025
	$	$
REVENUES		
Other revenues	58 759	-
	58 759	-
EXPENSES		
Salaries and fringe benefits	16 842	-
Administration fees - internal	13 000	-
Equipment	14 487	-
Professional fees - researchers and consultants	14 430	-
	58 759	-
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

FNEC - Conference

Schedule 15-b

	2026	2025
	$	$
REVENUES		
Other revenues	145 023	-
	145 023	-
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	-
	145 023	-
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

FNEC - Education

Schedule 15-c

	2026	2025
	$	$
REVENUES		
Other revenues	58 759	-
	58 759	-
EXPENSES		
Salaries and fringe benefits	16 842	-
Administration fees - internal	13 000	-
Equipment	14 496	-
Professional fees - researchers and consultants	14 421	-
	58 759	-
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

Kopoham

Schedule 16

	2026	2025
	$	$
REVENUES		
Indigenous Services Canada ("ISC") - Fixed contribution	1 000 000	-
	1 000 000	-
EXPENSES		
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	-	-

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	-	-

Canadian Heritage - Truth & reconciliation

Schedule 19

	2026	2025
	$	$
REVENUES		
Canadian Heritage	6 700	-
	6 700	-
EXPENSES		
Advertising, awareness and promotion	700	-
Director's fees	2 000	-
Professional fees - audit and accounting	1 000	-
Rent	3 000	-
	6 700	-
Surplus (deficit) for the year	-	-
Cumulative surplus, beginning of year	-	-
Cumulative surplus, end of year	-	-

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	-	-

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	-	-