FINANCIAL STATEMENTS March 31, 2022

Section &

FINANCIAL STATEMENTS March 31, 2022	Page
INDEPENDENT AUDITORS' REPORT	
FINANCIAL STATEMENTS	
Statement of Financial Position	1
Statement of Operations	2
Statement of Accumulated Surplus	3
Statement of Cash Flows	4
Notes to Financial Statements	5
SCHEDULES OF OPERATIONS AND FUND BALANCES BY PROGRAM	
Summary Schedule of Operations and Fund Balances by Program	9
Administration - Schedule #1	10
FNHA Health and Elder Support - Schedule #2	11
FNHA Missing and Murdered Indigenous Women and Girls Support - Schedule #3	12
MMIWG Commemoration Fund Pole - Schedule #4	13
Commemorative IRS Brother Totem Pole - Schedule #5	14
Giving Voice Project - Schedule #6	15
Canadian Women Foundation - Schedule #7	16
Healing Through Culture - Schedule #8	17
FNHA Aboriginal Community Liaison - Schedule #9	18
FNHA COVID-19 Supports - Schedule #10	19
FNHA Kits for Kids - Schedule #11	20
FNHA Indian Day School Support - Schedule #12	21
Saa-Ust - Schedule #13	22
ISC Urban Indigenous Emergency Fund - Schedule #14	23
Youth Justice Fund - Schedule #15	24
FNHA Youth Wellness - Schedule #16	25
FNHA Traditional Healers/Knowledge Keepers - Schedule #17	26
FNHA Gatekeep Project - Schedule #18	27
RCI Highway 16 Memorial Poles - Schedule #19	28
ISC, 5 Sister Poles Memorial & Healing - Schedule #20	29
Sisters in Strength - Schedule #21	30
FNHA Fire Crisis - Schedule #22	31
24-Hour Crisis Line - Schedule #23	32

FINANCIAL STATEMENTS March 31, 2022	Pag
SCHEDULES OF OPERATIONS AND FUND BALANCES BY PROGRAM, continued	
FNHA Support for Caretaker Communities - Schedule #24	33
FHNA Trauma Informed Cultural Supports - Schedule #25	34
Capital Fund - Schedule #26	35

#### **Independent Auditors' Report**

To the Board of directors of Indian Residential School Survivors Society

#### Qualified Opinion

We have audited the financial statements of Indian Residential School Survivors Society, which comprise the statement of financial position as at March 31, 2022, and the statements of operations, changes in fund balances, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of Indian Residential School Survivors Society as at March 31, 2022 and the results of its operations, the changes in its net financial assets and its cash flows for the year for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

#### Basis for Qualified Opinion

In common with many charitable organizations, the Society derives part of its revenues from monetary donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenditures, and cash flows from operations for the year ended March 31, 2022, current assets and net assets as at March 31, 2022. Our audit opinion on the financial statements for the year ended March 31, 2022 was modified accordingly due to the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society 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 qualified opinion.

#### Other Matter

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Society taken as a whole. The supplementary information included on the schedules on pages 10 - 35 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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 ASNPO, 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Society 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

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting principles used in preparing and presenting the Society's financial statements are in accordance with Canadian accounting standards for not-for-profit organizations and have been applied on a consistent basis.

CHARTERED PROFESSIONAL ACCOUNTANTS Richmond, B.C.

#### STATEMENT OF FINANCIAL POSITION

As at March 31	2022		2021
ASSETS			
Current			
Cash	\$ 5,541,488	\$	1,380,081
Program funding receivable (Note 3)	5,592		24,363
GST/HST receivable	27,361		15,942
Prepaid expenses and deposits Term deposits (Note 4)	41,868 17,022,159		18,233 -
	22,638,468		1,438,619
ANGIBLE CAPITAL ASSETS (Note 5)	152,608		108,041
	\$ 22,791,076	\$	1,546,660
LIABILITIES	0		
Current			
Accounts payable and accrued liabilities	\$ 225,852	\$	207,200
Wages and benefits payable	342,408	•	110,644
Program funding received in advance	-		21,400
A	<del>_</del>		21,400
	568,260		339,244
V			
<u> </u>	568,260	<del></del>	339,244
FUND BALANCES			
Capital Fund	152,608		108,041
(/ //			
Restricted Fund	4,302,204		748,148
Inrestricted Fund	17,768,004		351,227
<u> </u>	22,222,816		1,207,416
. (3)	\$ 22,791,076	\$	1,546,660
	4 22,701,1010	<u> </u>	1,010,000
ease Commitments (Note 6)			
APPROVED ON BEHALF OF THE BOARD OF DIRECTORS			
, Director			
, Director			

STATEMENT OF OPERATIONS			1
For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
REVENUE			
Donations	\$ - \$	17,697,920	\$ 78,314
First Nations Health Authority	3,126,651	7,835,643	3,537,234
Indigenous Services Canada	· · ·	528,492	227,402
Department of Justice	125,000	172,000	62,500
Interest		37,829	256
Province of BC	29,795	30,000	29,795
Canadian Women's Foundation	- ((//)	21,400	7,300
Department of Women and Gender Equality	- (V)	5,592	50,328
Department of Canadian Heritage	4/	-,	38,500
Government subsidy		-	4,480
<u> </u>			
	3,281,446	26,328,876	4,036,109
		·	
EXPENSES		i	
Bank charges and interest	// // -	138,415	6,913
Computer services	( <i>y</i> ) -	61,330	176,194
Contractors	1 h	109,869	-
Depreciation	// S/ -	42,793	12,524
Honoraria		354,670	288,031
Honoraria - Pole Carver	( <i>//</i>	39,400	24,000
Insurance	_	27,140	23,509
Meetings and workshops	11,000	42,151	31,637
Office and general	365,518	27,658	(31,620)
Professional fees	<u>-</u>	144,941	77,341
Program and cultural supplies	∖〉 83,237	347,260	157,205
Rent and maintenance	150,898	111,736	181,139
Salaries and benefits	2,326,856	3,466,646	2,148,476
Supplies	-,,	17,379	7,273
Telephone	-	54,129	70,930
Training	17,655	28,189	1,229
Travel	326,282	287,822	48,445
Travel - Board of directors	-	11,948	7
<u> </u>		- ;	
	3,281,446	5,313,476	3,223,233
EXCESS OF REVENUE OVER EXPENDITURES	\$ - \$	21,015,400	\$ 812,876

#### STATEMENT OF ACCUMULATED SURPLUS

For the year ended March 31	 Capital Fund	Restricted Fund	ι	Inrestricted Fund	2022 Total	 2021 Total
FUND BALANCES AT BEGINNING OF YEAR	\$ 108,041	\$ 748,148	\$	351,227 \$	1,207,416	\$ 394,540
EXCESS OF REVENUE OVER EXPENDITURES	44,567	3,530,275		17,440,558	21,015,400	812,876
INTERFUND TRANSFERS	-	23,781		(23(781)	-	-
FUND BALANCE, END OF THE YEAR	\$ 152,608	\$ 4,302,204	\$	17,768,004 \$	22,222,816	\$ 1,207,416

#### STATEMENT OF CASH FLOWS

For the year ended March 31, 2022	2022	2021
OPERATING ACTIVITIES  EXCESS OF REVENUE OVER EXPENDITURES Items not affecting cash	\$ 21,015,400	\$ 812,876
Depreciation	42,793	12,525
Change in non-cash operating working capital	21,058,193	825,401
Program funding receivable	18,771	(24,363)
Prepaid expenses and deposits	(23,635)	3,556
GST/HST receivable	(11,419)	(11,428)
Accounts payable and accrued liabilities	18,652 231,764	151,834 72,190
Wages and benefits payable Program funding received in advance	(21,400)	21,400
1 Togizin fullding received in advance	(21,400)	21,400
INVESTING ACTIVITIES  Acquisition of tangible capital assets Investment in term deposits	(87,360) (17,022,159)	(94,986)
	(17,109,519)	(94,986)
INCREASE IN CASH	4,161,407	943,604
CASH, BEGINNING OF YEAR	1,380,081	436,477
CASH, END OF YEAR	\$ 5,541,488	\$ 1,380,081

### NOTES TO FINANCIAL STATEMENTS March 31, 2022

#### 1. STATUS AND PURPOSE OF THE ORGANIZATION

The Indian Residential School Survivors Society ("the Society") was incorporated as a not-for-profit organization under the Society Act of British Columbia on October 1, 2002. The New Societies Act of British Columbia came into effect on November 28, 2016, replacing the Society Act. On October 4, 2004, the Society was registered as a charity under the Income Tax Act. The Society's activities are a continuation of those of the Provincial Residential School Project, previously operating under the First Nations Summit Society. The objectives of the Society are to assist First Nations in British Columbia and to recognize and be holistically empowered from the generational effects of residential schools by conducting research, promoting awareness, establishing partnerships and advocating for justice and healing.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-profit Organizations (ASNPO). The significant accounting policies are as follows:

#### (a) Fund Accounting

The Society follows the restricted fund method of accounting for contributions. The Society records accounting transactions using the fund accounting method generally in use for non-profit organizations. A fund is determined for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Each fund has its own statement of operations which presents the results of operations for the fund. The financial position of the Society is shown on the statement of financial position which includes the assets, liabilities and fund balances of all funds presented in the financial statements.

The Society maintains the following funds as a part of its operations:

- The Unrestricted Fund which reports the general activities of the Society's administration.
- The Restricted Fund which reports the activity for funds which are designated for specific purposes.
- The Capital Fund which reports the assets, liabilities, and depreciation related to the Society's tangible capital assets.

#### (b) Revenue Recognition

The Society follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue in the Restricted Fund in the year in which the related expenses are incurred. Restricted contributions designed for specified purposes are recorded in the Restricted Fund when received or receivable.

Unrestricted contributions are recognized as revenue in the Unrestricted Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### NOTES TO FINANCIAL STATEMENTS March 31, 2022

#### 2. SIGNIFICANT ACCOUNTING POLICIES, continued

#### (c) Tangible Capital Assets

Tangible capital assets are recorded at cost on the statement of financial position and recorded as expenditures in the appropriate fund.

Depreciation is charged to the capital fund over the expected useful life of the assets as follows:

Computer equipment Furniture and equipment

30% Declining balance 20% Declining balance

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Society's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets fall below their net book value. The net write downs are accounted for as expenses in the statement of operations.

Contributed capital assets are recorded into revenues at their fair value on the date of donation, except in circumstances where fair value cannot be reasonably determined, in which case they are recognized at nominal value,

#### (d) Financial Instruments

#### (i) Measurement of financial instruments

The Society initially measures its financial assets and financial liabilities at fair value. The Society subsequently measures its financial assets and financial liabilities at amortized cost. Financial assets measured at fair market value consist of term deposits.

Financial assets measured at amortized cost include cash, accounts receivable, program funding receivable and, sales tax receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and wages payable.

#### (ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in net income.

When the events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in net income up to the amount of the previously recognized impairment.

#### (iii) Transaction costs

Transaction costs related to financial statements that will be subsequently measured at fair value are recognized in net income in the period incurred. Transaction costs related to financial instruments subsequently measured at amortized cost are included in the original cost of the asset or liability and recognized in net income over the life of the instrument using the straight-line method.

#### (e) Allocation of expenses

The Society receives funding from various agencies for specific programs. The cost of each program includes the costs of personnel, premises and other expenses that are directly related to providing the program. The Society also incurs a number of general support expenses that are common to the administration of the Society and each of its programs. The Society allocates these expenses in accordance with approved budgets.

### NOTES TO FINANCIAL STATEMENTS March 31, 2022

#### 2. SIGNIFICANT ACCOUNTING POLICIES, continued

#### (f) Use of Estimates

The preparation of consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities, useful lives or capital assets, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of certain revenue and expenses during the year. The significant area requiring the use of management estimates include the following: the determination of useful lives of tangible capital assets, repayment of surpluses, accrued liabilities and related expenditures. Actual results could differ from these estimates.

#### 3. PROGRAM FUNDING RECEIVABLE

		<u>/</u>	2022	2021
Department of Womens and Gender Equality First Nations Health Authority Department of Justice Canada	0	\$	5,592 - -	\$ - 18,113 6,250
		\$	5,592	\$ 24,363

#### 4. TERM DEPOSITS

<b>\</b>	Maturity date	Interest Rate	2022
Redeemable GIC	Feb 23, 2023	1.63 % \$	2,000,000
Redeemable GIC	Nov 21, 2022	1.00 %	3,000,000
Redeemable GIC \\	Aug 22, 2022	1.25 %	7,000,000
One Year Cashable GIC	Feb 22, 2023	1.10 %	1,000,000
One Year Cashable &C	Feb 22, 2023	1.10 %	1,000,000
One Year Cashable GIC	Feb 22, 2023	1.10 %	1,000,000
One Year Cashable GIC	Feb 22, 2023	1.10 %	1,000,000
One Year Cashable GIC	Feb 22, 2023	1.10 %	1,000,000
Accrued interest receivable			22,159
		\$	17,022,159

#### 5. TANGIBLE CAPITAL ASSETS

	Cost	2022 cumulated nortization	Net	2022 book value	2021 Net book value
Boats	\$ 16,507	\$ 2,286	\$	14,221	\$ _
Computer equipment	297,954	178,177		119,777	103,735
Equipment	7,895	1,458		6,437	_
Office furniture and equipment	41,517	29,344		12,173	4,306
	\$ 363,873	\$ 211,265	\$	152,608	\$ 108,041

### NOTES TO FINANCIAL STATEMENTS March 31, 2022

#### 6. LEASE COMMITMENTS

The Society has the following minimum lease commitments for its premises and equipment expiring at various dates during the coming fiscal years as follows.

		2022
2023	; \$	3,467
	\$	3,467

#### 7. INTERFUND CHARGES

During the year, \$733,401 (2021 \$205,050) of internal administration fees was charged to internal programs for the purposes of management and support services. Interfund revenues and expenses have been eliminated on the summary statement of operations.

#### 8. ECONOMIC DEPENDENCE

Indian Residential School Survivors Society's ability to provide ongoing services at current levels is dependent upon the receipt of sufficient funding from the First Nations Health Authority.

#### 9. SOCIETIES ACT DISCLOSURE

The British Columbia Societies Act which came into effect on November 28, 2016 requires that societies disclose the remuneration paid to all directors, the ten highest paid employees and all contractors who receive payments of \$75,000 or more annually.

During the year, the Society paid \$648,770 (2021 - \$352,451) in remuneration to 5 employees, each of whom received at least \$75,000.

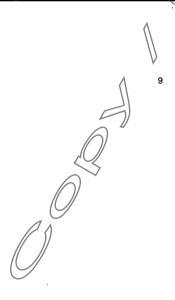
Members of Board of Directors for the Society did not receive any remuneration during the fiscal year (2021 - \$nil).

#### 10. COMPARATIVE AMOUNTS

Certain comparative figures for the year ended March 31, 2021 have been reclassified to conform with the current year's presentation.

#### SUMMARY SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES BY PROGRAM

For the year ended March 31, 2022	Page	Total Revenue	Total Expenses	Other Income	Excess (Deficiency) for the year	Beginning Fund Balances	Interfund Transfers	Ending Fund Balances
Administration	10\$	18,331,562 <b>\$</b>	891,004 \$		\$_17,440,558	\$ 351,227 \$	(23,781)	\$ 17,768,004
Restricted Fund								
FNHA Health and Elder Support	11	2,838,032	2.454.917	_	383,115	(12.852)	_	370,263
FNHA Missing and Murdered Indigenous Women and Girls		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2, 10 1,2 11		000,0	(12,002)		0,0,20
Support	12	1.095.837	761,269	_	334.568	120,699	-	455,26
MMIWG Commemoration Fund Pole	13	9.972	38,780	_	(28,808)	29,136	_	32
Commemorative IRS Brother Totem Pole	14	3,875	3,875	-	` . '	3,000	_	3,00
Giving Vaice Project	15	-	2,000	_	(2,000)		_	51
Canadian Women Foundation	16	21,400	21,400	_		-	_	-
Heating Through Culture	17		2,522		(2,522)	29,795	-	27,27
FNHA Aboriginal Community Liaison	18	70,000	44,475	_	25,525	-	_	25,52
FNHA COVID-19 Supports	19	-	_	_	(T)	-	_	,
FNHA Kits for Kids	20		-	_	////{\	-	_	_
FNHA Indian Day School Support	21	460,015	662,162	_	//(202/,147)	492,102	_	289,95
Saa-Ust	22	=	2.517	_	(2,517)	13,728	_	11,21
ISC Urban Indigenous Emergency Fund	23	131,742	201,767		(70,025)	70,025	-	
Youth Justice Fund	24	172,000	195,781	- 0	(23,781)	-	23,781	_
FNHA Youth Weliness	25	-		_ '	\ <u></u>	-	,	_
FNHA Traditional Healers/Knowledge Keepers	26	253,741	145,703		108,038	-	-	108,03
FNHA Gatekeep Project	27	39 123	26,403	-/^	12,720	-	_	12,72
RCI Highway 16 Memorial Poles	28	73.833	48.824	// )/	25,009		_	25,00
ISC, 5 Sister Poles Memorial & Healing	29	396,750	-	J(- //	396,750	_	_	396,75
Sisters in Strength	30	35,500	35.026	7.00	474	_	-	47
FNHA Fire Crisis	31	133.895	133,895	$\sim$		_	_	
24-Hour Crisis Line	32	510,000	410,619	(a).	99,381	_	_	99,38
FNHA Support for Caretaker Communities	33	485,000	-	// )/ -	485,000	_	-	485,00
FHNA Trauma Informed Cultural Supports	34	2,000,000	8,505	( // -	1,991,495	-	-	1,991,49
		8,730,715	5,200,440	ン .	3,530,275	748,148	23,781	4,302,204
Capital Fund	35	-	42.793	87,360	44,567	108,041	•	152,60
Totals	\$	27,062,277 \$	6,134,237 \$	87,360	\$ 21,015,400	\$ 1,207,416 \$		\$ 22,222,810



#### **ADMINISTRATION**

#### SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31	2022 Budg		2022 Actual	2021 Actual
REVENUE Donations Administration fee Interest Government subsidy	\$	- \$ - - /	17,560,332 733,401 37,829	\$ 64,314 205,050 256 4,480
			18,331,562	274,100
EXPENSES  Accounting  Bank charges and interest  Computer services  Consulting  Contractors  Meetings and workshops  Office and general  Program and cultural supplies  Rent and maintenance  Salaries and benefits  Telephone  Training  Travel			176 131,700 5,697 56,375 12,007 542 214,633 25,133 12,000 394,572 11,782 62 26,325	2,139 9,469 - - 1,826 - 12,000 49,241 11,794 - 6,606
,	$\bigvee$	-	891,004 891,004	93,075_
EXCESS OF REVENUE OVER EXPENDITURES		-	17,440,558	181,025
FUND BALANCES AT BEGINNING OF YEAR		-	351,227	184,389
INTERFUND TRANSFERS		-	(23,781)	(14,187)
FUND BALANCES AT END OF YEAR	\$	- \$	17,768,004	\$ 351,227

### FNHA HEALTH AND ELDER SUPPORT SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31				2022 Actual	2021 Actual
REVENUE					
First Nations Health Authority		\$	2,203,731 \$	2,838,032	\$ 2,203,739
EXPENSES					
Bank charges and interest			- h	6,715	4,774
Computer services			- ////	<b>//</b> 37,705	33,562
Contractors			- ( <i>VV</i> )	950	<u>-</u>
Honoraria			4/	161,594	205,721
Insurance				24,618	23,509
Meetings and workshops			1/1,000	6,364	6,255
Office and general			<b>2/22/601</b>	32,007	83,186
Professional fees			<u> </u>	74,940	72,341
Program and cultural supplies			4,000	8,423	28,793
Rent and maintenance		/	//)/134,998	13,672	123,652
Salaries and benefits		//	<b>1</b> ,652,440	1,910,421	1,530,103
Telephone			/	17,824	52,308
Training		00	17,655	9,781	1,229
Travel		// )/	161,037	149,903	36,317
		9	2,203,731	2,454,917	2,201,750
EXCESS OF REVENUE OVER EXPENDITURES	$\land$		-	383,115	1,989
FUND BALANCES AT BEGINNING OF YEAR	$\bigvee$		-	(12,852)	(14,841)
FUND BALANCES AT END OF YEAR	1	\$	- \$	370,263	\$ (12,852)

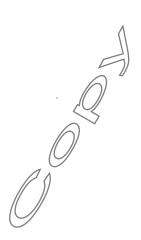
### FNHA MISSING AND MURDERED INDIGENOUS WOMEN AND GIRLS SUPPORT SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

or the year ended March 31 2022 Budget			2022 Actual	2021 Actual
REVENUE			; 	
First Nations Health Authority	\$	500,000 \$	1,095,837	\$ 500,000
EXPENSES			7 <sub>A</sub> [	
Computer services		- [/]	8,400	8,468
Honoraria		- ((///	11,026	9,735
Meetings and workshops		2	1,675	6,675
Office and general		54,588	161,579	37,151
Professional fees		$\sim$	1,600	-
Program and cultural supplies		<i>2</i> 7,804	73,725	1,178
Rent and maintenance		<i>,</i> (/ 2//400	48,332	38,400
Salaries and benefits		384,008	434,764	389,597
Telephone			7,338	5,088
Training		~ )/	3,106	-
Travel	((	// 31,200	9,724	1,840
	10		•	
		500,000	761,269	498,132
EXCESS OF REVENUE OVER EXPENDITURES		-	334,568	1,868
FUND BALANCES AT BEGINNING OF YEAR	<u> </u>	-	120,699 i	118,831
FUND BALANCES AT END OF YEAR	\\ s	- \$		\$ 120,699



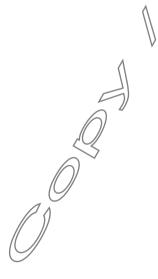
### MMIWG COMMEMORATION FUND POLE SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31		2022 Budget		2022 Actual	2021 Actual	
REVENUE	•				<b>5</b> 0.000	
Department of Women and Gender Equality  Honoraria and donations	\$	-	<b>\$</b>	5,592 4,380	\$ 50,328 	
		-	AR)	9,972	50,328	
EXPENSES						
Accounting		4/		400	-	
Honoraria		_	✓	-	7,000	
Meetings and workshops				_	5,060	
Office and general		.(( )//		15,000	5,000	
Supplies		<u> </u>		10,880	5,623	
Travel				12,500	-	
				,		
	_(	<u> </u>		38,780	22,683	
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES		-		(28,808)	27,645	
FUND BALANCES AT BEGINNING OF YEAR	<u>//</u>	-		29,136	1,491	
FUND BALANCES AT END OF YEAR	\$		\$	328	\$29,136	



### COMMEMORATIVE IRS BROTHER TOTEM POLE SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

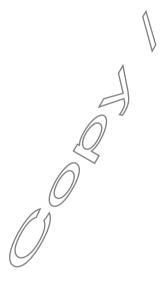
For the year ended March 31		-		2022 Actual	2021 Actual
REVENUE					
Honoraria and donations Department of Canadian Heritage	\$	-	\$	3,875	\$ 38,500
		-	AS)	3,875	38,500
EMPENOES					
EXPENSES Honoraria		1/2	>	3,200	22,000
Office and general		<u>a</u>	~	•	3,850
Salaries and benefits Supplies				675	8,000 1,650
		$\sim$		1	
		))		3,875	 35,500
EXCESS OF REVENUE OVER EXPENDITURES		- -		·	3,000
FUND BALANCES AT BEGINNING OF YEAR	<i>[</i> { } ]	<b>.</b>		3,000	 -
FUND BALANCES AT END OF YEAR	<b></b> \$		\$	3,000	\$ 3,000



#### **GIVING VOICE PROJECT**

#### SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31		2022 Budget		2022 Actual	2021 Actual
REVENUE					
Province of BC	\$		\$	-	\$ 10,000
EXPENSES					
Honoraria		_	AR)	-	2,000
Meetings and workshops		-		2,000	-
Office and general		-	(VI)	-	1,500
Program and cultural supplies		4/	<del>)</del>	-	3,985
			~	2,000	7,485
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES		3		(2,000)	2,515
FUND BALANCES AT BEGINNING OF YEAR		<u>/// - </u>		2,515	-
FUND BALANCES AT END OF YEAR	/\$1 /\$1	/	\$	515	\$ 2,515



### CANADIAN WOMEN FOUNDATION SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31		2022 Budget		2022 Actual		2021 Actual	
REVENUE							
Canadian Women's Foundation	\$	-	\$	21,400	\$	7,300	
EXPENSES			Q4				
Computer services		-		-	1	7,300	
Meetings and workshops		- /		3,215	1	-	
Program and cultural supplies		7,	)	2,555	1	-	
Salaries and benefits		4	,	10,030	1	=	
Training		<u> </u>		5,600	<u> </u>	-	
		<u>[U]</u>		21,400		7,300	
EXCESS OF REVENUE OVER EXPENDITURES		) -		-		-	
FUND BALANCES AT BEGINNING OF YEAR	9	, <u> </u>		•		-	
FUND BALANCES AT END OF YEAR			\$	_	\$	-	



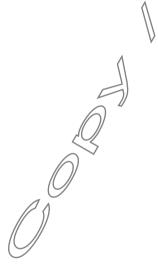
### HEALING THROUGH CULTURE SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31			2022 Actual	2021 Actual	
REVENUE					
Province of BC	\$	29,795	\$	- (	29,795
EXPENSES					
Office and general		5,000	AR)	-	-
Program and cultural supplies		10,000//		-	•
Insurance		- ( <sup>v</sup>	/	2,522	-
Travel		14/795			-
		29,795		2,522	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES		<u> </u>		(2,522)	29,795
FUND BALANCES AT BEGINNING OF YEAR		<u> </u>		29,795	-
FUND BALANCES AT END OF YEAR	/\$1 /\$1	/ 	\$	27,273	29,795



### FNHA ABORIGINAL COMMUNITY LIAISON SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31			2022 Actual	<u> </u>	2021 Actual	
REVENUE					ļ	
First Nations Health Authority	\$	-	\$	70,000	\$	25,000
EXPENSES			C/A		Į	
Computer services		-		2,500	ĺ	-
Office and general		-		11,000	ļ	13,424
Program and cultural supplies		77.	9	9,900	l P	-
Salaries and benefits		4/	>	15,855		11,478
Telephone			~	1,200	)	98
Travel				4,020		
		44		44 475		25.000
		$\overline{\alpha}$		44,475	-	25,000
EXCESS OF REVENUE OVER EXPENDITURES	C.	/ -		25,525		-
FUND BALANCES AT BEGINNING OF YEAR	1	_		-		-
FUND BALANCES AT END OF YEAR	//s	_	\$	25,525	\$	



#### **FNHA COVID-19 SUPPORTS**

#### SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31		2022 2 Budget Ad				2021 Actual
REVENUE						
First Nations Health Authority	\$	- \$	<u>-</u>	\$ 170,790		
EXPENSES						
Computer services		- <i>(al</i> t)	_	86,152		
Honoraria		- ((////	-	27,795		
Salaries and benefits		- (")	-	56,843		
<u> </u>			-	170,790		
EXCESS OF REVENUE OVER EXPENDITURES		Q	-	-		
FUND BALANCES AT BEGINNING OF YEAR		) -	-	-		
FUND BALANCES AT END OF YEAR	\$ <i>U</i>	// - \$	-	\$ -		



### FNHA KITS FOR KIDS SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31	 2022 Budget		2022 Actual		2021 Actual	
REVENUE First Nations Health Authority	\$ -	\$	•	s	1,000	
EXPENSES Office and general	-	As)	-		1,000	
EXCESS OF REVENUE OVER EXPENDITURES	0/		-	1	-	
FUND BALANCES AT BEGINNING OF YEAR	$\overline{a}$	<u> </u>	-			
FUND BALANCES AT END OF YEAR	\$ 0	\$	•	! :\$	_	

### FNHA INDIAN DAY SCHOOL SUPPORT SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

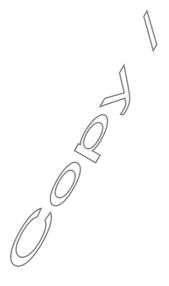
For the year ended March 31		2022 Budget	2022 Actual	2021 Actual
REVENUE				
First Nations Health Authority	\$	422,920 \$	460,015 \$	618,592
EXPENSES				
Accounting		- /n/(	2,000	-
Computer services		- ((////	6,218	17,725
Contractors		- ( <i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	4,869	-
Honoraria		4/	2,500	=
Meetings and workshops			587	-
Office and general		64,829	193,880	20,991
Program and cultural supplies		/18/933	39,601	38,400
Rent and maintenance		<\43,500	24,015	4,500
Salaries and benefits		230,408	352,010	43,624
Telephone	//	<u> </u>	8,100	1,250
Training	/(	// -	411	-
Travel		95,250	27,971	-
	/1			
	_//_ //	422,920	662,162	126,490
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITUR	RES	-	(202,147)	492,102
FUND BALANCES AT BEGINNING OF YEAR		-	492,102	-
FUND BALANCES AT END OF YEAR	\$	- \$	289,955 \$	492,102



#### **SAA-UST**

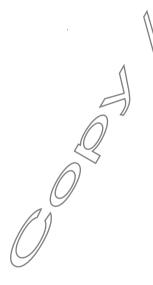
#### SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31			2022 Actual		2021 Actual
REVENUE Honoraria and donations	\$	e		\$	4,000
Honorana and dorganoris	Ψ	- <b>ఫ</b>	-	Ψ	4,000
EXPENSES			4		
Computer services		- <i>[n]</i> {	) -		4,077
Honoraria		- ((////	800	II.	12,051
Meetings and workshops		7.	-		1,706
Office and general		<u> </u>	-		21,173
Rent and maintenance		<u>`</u>	1,717	"	2,587
Salaries and benefits			-		27,766
		20/			
		<del></del>	2,517		69,360
DEFICIENCY OF REVENUE OVER EXPENDITURES	O	/ -	(2,517	)	(65,360)
FUND BALANCES AT BEGINNING OF YEAR	01	-	13,728		79,088
FUND BALANCES AT END OF YEAR	//s	- \$	11,211	\$	13,728



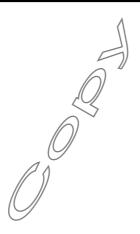
### ISC URBAN INDIGENOUS EMERGENCY FUND SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31		2022 Budget		2022 Actual	<u>-</u>	2021 Actual
REVENUE						
Indigenous Services Canada	\$	-	\$	131,742	\$	227,402
EXPENSES			_			
Cultural supports		-	(AR)	4,439		_
Food security		-		58,693		52,520
Honoraria		-	(VV)	<del>-</del> .		25,729
Office and general		AM		61,040		70,327
Program and cultural supplies			<b>√</b>	77,595		5,111
Travel		-6		-		3,690
		<u> </u>		201,767		157,377
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITUR	es /	<u>)</u> -		(70,025)		70,025
FUND BALANCES AT BEGINNING OF YEAR	$\Delta \Lambda$			70,025		-
FUND BALANCES AT END OF YEAR	<b>//</b> \$		\$	-	\$	70,025



### YOUTH JUSTICE FUND SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31		2022 Budget	2022 Actual	2021 Actual
REVENUE			i	
Department of Justice	\$	125,000 \$	172,000	\$ 62,500
EXPENSES			74	
Computer services		- M	″/ 791 <sub> </sub>	9,441
Meetings and workshops		- ( <i>([[)</i>	/ 11,971	11,941
Office and general		18,500	17,502	6,250
Professional fees		4/	8,300	5,000
Program and cultural supplies		22,500	38,085	11,841
Salaries and benefits		<i>6</i> 0,000	113,398	31,822
Telephone		21 <i>Of</i>	2,346	392
Training		27,000	162	-
Travel	//	24,000	3,226	
	(C)	125,000	195,781	76,687
	DA			,
DEFICIENCY OF REVENUE OVER EXPENDITURES	// )/	-	(23,781)	(14,187)
FUND BALANCES AT BEGINNING OF YEAR		-	-	-
INTERFUND TRANSFERS		-	23,781	14,187
FUND BALANCES AT END OF YEAR	<b>\</b> \$	- \$	-   <u> </u>	\$ -



#### **FNHA YOUTH WELLNESS**

#### SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

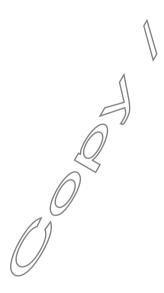
For the year ended March 31		2022 udget		2022 Actual	 2021 Actual
REVENUE					
First Nations Health Authority	\$		\$	-	\$ 18,113
EXPENSES					
Office and general		· -	(AR)	-	2,738
Program and cultural supplies			((//)/	-	15,375
		Α.	VO		
W-1011-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		<u>"\</u>	>	-	18,113
EXCESS OF REVENUE OVER EXPENDITURES		P		-	-
FUND BALANCES AT BEGINNING OF YEAR		<u></u>		-	•
	. (	)			
FUND BALANCES AT END OF YEAR	\$/( //	′ <u>-</u>	\$	-	\$ -

### FNHA TRADITIONAL HEALERS/KNOWLEDGE KEEPERS SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31		2022 udget		2022 Actual	1	2021 Actual
REVENUE						
First Nations Health Authority	\$		\$	253,741	\$	
EXPENSES				•	i	
Honoraria		-	[[][	111,925		-
Office and general		- /(		33,097	- 1	-
Travel		7	<u> </u>	681		-
		"			ŀ	
		<u>a</u>		145,703	1	
EXCESS OF REVENUE OVER EXPENDITURES		4		108,038		-
FUND BALANCES AT BEGINNING OF YEAR		n -		-		-
FUND BALANCES AT END OF YEAR	_sU	// -	\$	108,038	<b>\$</b>	_

### FNHA GATEKEEP PROJECT SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

•		2022 Actual		2021 Actual		
REVENUE						
First Nations Health Authority	\$\$	-	\$	39,123	\$	-
EXPENSES						
Contractors		-	(n/l)	21,300		_
Office and general		_	<u> </u>	5,103		-
		4/	7	26,403		-
EXCESS OF REVENUE OVER EXPENDITURES		D		12,720	•	_
FUND BALANCES AT BEGINNING OF YEAR		<u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u>		-		
FUND BALANCES AT END OF YEAR	s ( )	/ 	\$	12,720	\$	-



### RCI HIGHWAY 16 MEMORIAL POLES SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

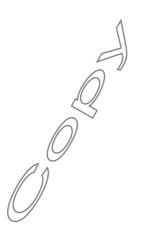
For the year ended March 31		2022 udget		2022 Actual	<u>i</u>	2021 Actual
REVENUE					ļ	
Honoraria and donations	\$		\$\$	73,833	\$	-
EXPENSES			C/A			
Honoraria		-	(1/1	36,200	-	-
Office and general		-	<i>[(/////</i>	6,800		-
Supplies		- 7~	9	5,824		
		47	$\supset$		i	
		A		48,824	<u> </u>	
EXCESS OF REVENUE OVER EXPENDITURES				25,009		-
FUND BALANCES AT BEGINNING OF YEAR		<u>)                                    </u>			<u> </u>	
FUND BALANCES AT END OF YEAR	\$0	/ -	\$	25,009	\$	

### ISC, 5 SISTER POLES MEMORIAL & HEALING SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31			2022 Actual	2021 Actual
REVENUE Indigenous Services Canada	\$	- \$	396,750	\$ -
EXPENSES		·	-	-
EXCESS OF REVENUE OVER EXPENDITURES		- (0)	396,750	-
FUND BALANCES AT BEGINNING OF YEAR		110	-	<u> </u>
FUND BALANCES AT END OF YEAR	\$	<i>(</i> −) s	396,750	\$ -

### SISTERS IN STRENGTH SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

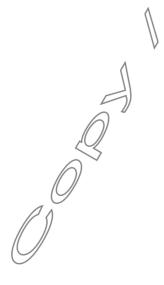
For the year ended March 31			2022 Actual	· t	2021 Actual	
REVENUE Province of BC Donations	\$	- -	\$	30,000 5,500	\$	<del>-</del>
				35,500	 	-
EXPENSES  Honoraria  Meetings and workshops  Office and general  Program and cultural supplies  Travel		0	\(\right\)	4,575 15,797 124 4,345 10,185		- - - -
	0	)		35,026	  - 	-
EXCESS OF REVENUE OVER EXPENDITURES		-		474		-
FUND BALANCES AT BEGINNING OF YEAR		-			<u> </u>	-
FUND BALANCES AT END OF YEAR	\$	<u>-</u>	\$	474	  \$	



#### **FNHA FIRE CRISIS**

#### SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31				2022 Actual		2021 Actual
REVENUE						
First Nations Health Authority	\$	-	\$	133,895	\$	-
EXPENSES			0			
Honoraria		-	(n/l)	48,125		-
Office and general		-	((////	19,464		-
Program and cultural supplies		-		4,769		-
Salaries and benefits		4/	>	7,625		-
Travel			<u>/</u>	53,912		-
		<i>[O]</i>		133,895		-
EXCESS OF REVENUE OVER EXPENDITURES		<u>}</u>		-		-
FUND BALANCES AT BEGINNING OF YEAR	<u> </u>			-		-
FUND BALANCES AT END OF YEAR		-	\$	~	\$	<u>-</u>
	// //					



#### 24-HOUR CRISIS LINE SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31		2022 Budget		2022 Actual		2021 Actual	
REVENUE First Nations Health Authority		\$	-	\$	460,000	\$.	-
Honoraria and donations					50,000	<u>i</u> _	<u>.</u>
			-	AS)	510,000	İ	-
EXPENSES			77-			Ì	
Computer services			4/	>	19	;	-
Contractors			6		70,743	I	•
Honoraria			<i>(( )</i>		14,125	!	-
Office and general			<u> </u>		77,190	l i	-
Professional fees Rent and maintenance					1,150 12,000	!	-
Salaries and benefits			)/ [		220,786	Ţ	-
Telephone			, <u>.</u>		5,539	1	-
Training			-		9,067	-	-
	,				410,619	ļ	
					410,015		<del></del>
EXCESS OF REVENUE OVER EXPENDITURES		ン	-		99,381		-
FUND BALANCES AT BEGINNING OF YEAR			-				
FUND BALANCES AT END OF YEAR	$\bigvee$	\$	-	\$	99,381	\$	

### FNHA SUPPORT FOR CARETAKER COMMUNITIES SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31	E	2022 Budget A		2021 Actual
REVENUE First Nations Health Authority	\$	- \$	485,000	\$ -
EXPENSES		<u>-</u>	-	<u> </u>
EXCESS OF REVENUE OVER EXPENDITURES		- (())	485,000	-
FUND BALANCES AT BEGINNING OF YEAR		45	-	-
FUND BALANCES AT END OF YEAR	\$	<u> </u>	485,000	\$ -

### FHNA TRAUMA INFORMED CULTURAL SUPPORTS SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31		2022 Budget		2022 Actual		2021 Actual
REVENUE					Í 1 I	
First Nations Health Authority	\$	-	\$	2,000,000	\$ !	-
EXPENSES			C/A			
Salaries and benefits		-	(1/1	7,182	j	
Travel			_(\///	1,323	<u> </u>	-
		4/	\$	8,505	í 1 !	_
EXCESS OF REVENUE OVER EXPENDITURES		D,		1,991,495	!	-
FUND BALANCES AT BEGINNING OF YEAR				-	į	-
FUND BALANCES AT END OF YEAR	s/(		\$	1,991,495	\$	-

#### **CAPITAL FUND**

#### SCHEDULE OF OPERATIONS AND CHANGE IN FUND BALANCES

For the year ended March 31	2022 Budget			2022 Actual		2021 Actual	
REVENUE	\$		\$		\$	<u> </u>	
EXPENSES Depreciation		-		42,793		12,525	
DEFICIENCY OF REVENUE OVER EXPENSES		-		(42,793	5)	(12,525)	
TANGIBLE CAPITAL ASSET ADDITIONS		1/2	>	87,360	)	94,986	
EXCESS OF REVENUE OVER EXPENDITURES		A		44,567	,	82,461	
FUND BALANCES AT BEGINNING OF YEAR		<u> </u>		108,041		25,580	
FUND BALANCES AT END OF YEAR	\$	/ -	\$	152,608	\$	108,041	