
THE UNION OF NOVA SCOTIA INDIANS
Consolidated Financial Statements
Year Ended March 31, 2017

THE UNION OF NOVA SCOTIA INDIANS
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Year Ended March 31, 2017

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Member of The AC Group of Independent Accounting Firms

INDEPENDENT AUDITOR'S REPORT

To the **Members of The Union of Nova Scotia Indians**

We have audited the accompanying consolidated financial statements of The Union of Nova Scotia Indians, which comprise the consolidated statement of financial position as at March 31, 2017 and the consolidated statements of changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of The Union of Nova Scotia Indians as at March 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

**CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS**

Sydney, Nova Scotia
July 27, 2017

THE UNION OF NOVA SCOTIA INDIANS
Consolidated Statement of Financial Position
March 31, 2017

	2017	2016
ASSETS		
Current		
Cash	\$ 80,033	\$ 211,728
Accounts receivable <i>(Note 5)</i>	205,745	190,800
	\$ 285,778	\$ 402,528
LIABILITIES		
Current		
Accounts payable	\$ 349,109	\$ 275,382
Deferred revenue <i>(Note 7)</i>	249,270	403,094
	598,379	678,476
NET ASSETS (DEFICIENCY)		
Unrestricted	(312,601)	(275,948)
	\$ 285,778	\$ 402,528

Contingent liability *(Note 11)*

Lease commitments *(Note 12)*

On behalf of the Board


 _____ Director


 _____ Director

THE UNION OF NOVA SCOTIA INDIANS
Consolidated Statement of Operations
Year Ended March 31, 2017

	Budget	2017	2016
Revenue			
Health Canada	\$ 1,040,000	\$ 1,141,919	\$ 1,051,435
Province of Nova Scotia	58,500	75,616	61,000
First Nations Information Governance Centre	505,000	507,992	508,437
Mi'kmaw Kina'matnewey	15,000	19,774	24,000
Aboriginal Affairs and Northern Development	760,500	789,522	756,837
National Indian Brotherhood	90,000	60,505	-
Confederacy of Mainland Mi'kmaq	12,000	14,190	-
Atlantic Policy Congress	12,000	18,828	-
Other	187,900	204,237	-
Chase the Ace	-	41,596	-
	<u>2,680,900</u>	<u>2,874,179</u>	<u>2,401,709</u>
Expenses			
Accounting fees	25,000	27,800	25,800
Administration	185,000	183,439	149,908
Catering	-	-	8,619
Cleaning	15,600	16,850	17,065
Consulting fees	40,000	46,092	62,512
Data collection	20,000	19,925	38,885
Donations	2,000	1,700	100
Equipment rental	22,000	23,506	30,478
General Assembly	100,000	104,672	61,489
HIV/AIDS Strategy	95,000	115,684	-
Honoraria	100,000	108,453	50,282
Insurance	2,500	2,372	1,679
Interest and bank charges	2,300	2,654	2,136
Legal fees	2,000	2,740	-
Meetings and conventions	18,000	17,879	31,826
Office	115,000	119,481	108,208
Performer fees	6,000	6,400	-
Prize payout	-	22,596	-
Rent	60,960	63,481	63,142
Salaries and wages	1,350,000	1,488,792	1,380,316
Secretarial services	2,000	1,380	880
Supplies	14,000	16,169	2,500
Telephone	21,000	23,768	31,832
Travel	390,540	382,824	269,041
Youth gathering	92,000	92,000	93,000
	<u>2,680,900</u>	<u>2,890,657</u>	<u>2,429,698</u>
Deficiency of revenue over expenditures	<u>\$ -</u>	<u>\$ (16,478)</u>	<u>\$ (27,989)</u>

THE UNION OF NOVA SCOTIA INDIANS
Consolidated Statement of Changes in Net Assets
Year Ended March 31, 2017

	2017	(Restated) 2016
Net assets (deficiency), beginning of year	\$ (275,948)	\$ (186,718)
Excess of expenditures over revenue	(16,478)	(27,989)
Clawback of 2012-13 funding by Health Canada <i>(Note 4)</i>	-	(61,241)
Clawback of 2016-17 funding by Health Canada	<u>(20,175)</u>	<u>-</u>
Net assets (deficiency), end of year	<u>\$ (312,601)</u>	<u>\$ (275,948)</u>

THE UNION OF NOVA SCOTIA INDIANS
Consolidated Statement of Cash Flows
Year Ended March 31, 2017

	2017	2016
Cash flows from operating activities		
Deficiency of revenue over expenditures	\$ (16,478)	\$ (27,989)
Changes in non-cash working capital:		
Accounts receivable	(14,945)	175,102
Accounts payable	73,727	169,039
Deferred revenue	(153,824)	(31,906)
	<u>(95,042)</u>	<u>312,235</u>
	<u>(111,520)</u>	<u>284,246</u>
Financing activity		
Clawback of Health Canada Funding	<u>(20,175)</u>	<u>-</u>
Net change in cash and cash equivalents during the year	(131,695)	284,246
Cash and cash equivalents, beginning of year	211,728	(72,518)
Cash and cash equivalents, end of year	\$ 80,033	\$ 211,728

THE UNION OF NOVA SCOTIA INDIANS
Notes to Consolidated Financial Statements
Year Ended March 31, 2017

1. PURPOSE OF THE ORGANIZATION

The Union of Nova Scotia Indians is an organization uniting the First Nations Bands of Nova Scotia with the objective of furthering the course of First Nations education, land claims, treaty rights, health issues, and any other issues facing the First Nations people.

The Union of Nova Scotia Indians is a not for profit tribal organization which ratified its constitution in 1969 and was formally incorporated under the Nova Scotia Societies Act on July 3, 1970.

The Union operates on a First Nations Reserve and therefore is exempt under the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The Consolidated financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNFPPO) which include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and bank deposits net of cheques issued and outstanding.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Revenue

Program revenue is recognized in the financial statements, using the deferral method, when contributions are approved by funding agencies.

Expenditures

Expenditures are recognized in the financial statements when incurred.

3. GOING CONCERN

The accompanying financial statements have been prepared on a going concern basis which contemplates the realization of assets and the satisfaction of liabilities and commitments in the normal course of business. The continuation of the Union is dependent upon continuing support of major funders and the eventual achievement of sustained profitable operations.

THE UNION OF NOVA SCOTIA INDIANS
Notes to Consolidated Financial Statements
Year Ended March 31, 2017

4. PRIOR PERIOD ADJUSTMENT

The adjustment results from an overstatement of eligible expenditures recorded in the fiscal year ended March 31, 2013. As a result \$61,241 has been recorded as a increase in opening net assets (deficiency) as at April 1, 2015 and an increase in accounts payable.

5. ACCOUNTS RECEIVABLE

	2017	2016
First Nations Information Governance Centre	\$ 87,838	\$ 112,362
Harmonized sales tax	75,086	51,530
Health Canada	-	1,908
Indigenous and Northern Affairs Canada	-	25,000
Employee advances	1,928	-
Healing Our Nation	21,281	-
National Indian Brotherhood	10,000	-
Other	9,612	-
	\$ 205,745	\$ 190,800

6. BANK INDEBTEDNESS

The Union has available an operating line of credit with the Bank of Nova Scotia. This operating line of credit has a limit of \$100,000 and bears interest at prime plus 2%. At year-end this line of credit had an outstanding balance of Nil (2016 - Nil).

7. DEFERRED REVENUE

Deferred revenue represents unexpended funding for programs to be completed in the next fiscal period.

	2017	2016
First Nations Information Governance Centre	\$ 206,775	\$ 403,094
National Indian Brotherhood	39,495	-
Province of Nova Scotia	3,000	-
	\$ 249,270	\$ 403,094

8. PENSION PLAN

The pension plan for the Union of Nova Scotia Indians is a defined contribution plan administered by Manulife Financial Corporation. The Union matches dollar for dollar each employee contribution to the plan.

THE UNION OF NOVA SCOTIA INDIANS
Notes to Consolidated Financial Statements
Year Ended March 31, 2017

9. HEALING OUR NATIONS

The Union has an agreement with Healing Our Nations whereby 2016-2017 Health Canada funding approved for the amount of \$367,000 for HIV/AIDS Strategy flows through The Union of Nova Scotia Indians. Therefore, this project is reported as a flow-through project on the Union's financial statements. Audited financial statements for the project are reported under separate cover.

10. EXPENDITURE ALLOCATION

Salaries and Benefits

Salaries and benefits are allocated to programs based on the staff time spent on each specific program with the exception of administrative staff which is allocated based on the percentage of revenue administered (see below).

Administrative Expenditures

Administrative expenditures are allocated to programs based on percentage of revenue with the exception of Healing Our Nations which maintains a separate office and is charged a flat fee. The revenue charged and related expenditures are detailed on Schedule 9.

11. CONTINGENT LIABILITIES

The Union has entered into contribution agreements with various federal government departments. Funding received under these contribution agreements is subject to repayment if the Union fails to comply with the terms and conditions of the agreement.

12. LEASE COMMITMENTS

The Union has a lease with Konica Minolta for a photocopier with a quarterly charge of \$2,433. The lease expires December 2019.

The Union has a lease for office space at 201 Churchill Drive, Sydney, N.S. with a monthly charge of \$3,930. The lease will expire June 2026.

The least commitments over the next 5 years are as follows:

2018	\$	56,892
2019		56,892
2020		54,459
2021		47,160
2022		47,160

THE UNION OF NOVA SCOTIA INDIANS
Notes to Consolidated Financial Statements
Year Ended March 31, 2017

13. FINANCIAL INSTRUMENTS

The Union is exposed to various risks through its consolidated financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Union's risk exposure and concentration as of March 31, 2017.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Union is exposed to credit risk from funders. The majority of the Union's accounts receivable are due from government agencies and related sources which reduces the risk of non-payment.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Union is exposed to this risk mainly in respect of its receipt of funds from government agencies and other related sources, contributions to the pension plan and accounts payable.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Union is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Union manages exposure through its normal operating and financing activities. The Union is exposed to interest rate risk primarily through its floating interest rate credit facilities.

14. NON PUBLIC SECTOR ACCOUNTING STANDARDS DISCLOSURE

The Union's consolidated financial statements include certain financial information that is not required by the Canadian public sector accounting standards. This information is presented in order to satisfy Aboriginal Affairs and Northern Development Canada.

15. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

THE UNION OF NOVA SCOTIA INDIANS
Schedule of Health Canada Programs Revenue and Expenditures
Year Ended March 31, 2017
(Schedule I)

	Healing Our Nations	Brighter Futures	Health and Community Care	Aboriginal Diabetes Initiative	Health Services	Food Security Initiative
Revenue						
Health Canada	\$ 367,000	\$ 83,766	\$ 131,024	\$ 131,800	\$ 180,903	\$ 2,500
Province of Nova Scotia	-	-	7,000	-	-	-
Confederation of Mainland Mi'kmaq	-	5,159	1,575	240	-	-
Atlantic Policy Congress	-	15,052	804	114	-	-
Other	-	-	137	-	-	-
	<u>367,000</u>	<u>103,977</u>	<u>140,540</u>	<u>132,154</u>	<u>180,903</u>	<u>2,500</u>
Expenditures						
Administration	10,000	8,377	13,102	13,180	18,090	-
Consulting	-	-	4,633	200	-	-
General Assembly	-	8,728	11,438	2,714	24,087	-
HIV/AIDS strategy	115,684	-	-	-	-	-
Honoraria	-	400	500	600	-	-
Meetings and conventions	-	-	120	8,641	-	-
Office	-	2,652	4,311	1,934	-	-
Rent	-	-	-	-	2,943	-
Salaries, wages and benefits	241,316	55,964	92,861	67,576	1,792	-
Supplies	-	-	-	-	115,797	-
Travel	-	27,856	13,575	37,309	788	2,500
Youth gathering	-	-	-	-	17,406	-
	<u>367,000</u>	<u>103,977</u>	<u>140,540</u>	<u>132,154</u>	<u>180,903</u>	<u>2,500</u>
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continues)



THE UNION OF NOVA SCOTIA INDIANS

Schedule of Health Canada Programs Revenue and Expenditures (Continued)

((Schedule I))

Year Ended March 31, 2017

	Youth Suicide Prevention	Mental Health Education	Mental Wellness Team	Jordan's Principle	2017	2016
Revenue						
Health Canada	\$ 117,129	\$ 56,158	\$ 4,456	\$ 67,183	\$ 1,141,919	\$ 1,051,435
Province of Nova Scotia	-	-	-	-	7,000	-
Confederation of Mainland Mi'kmaq	-	-	-	609	7,583	-
Atlantic Policy Congress	-	-	-	-	15,970	-
Other	-	-	-	-	137	-
	117,129	56,158	4,456	67,792	1,172,609	1,051,435
Expenditures						
Administration	11,713	5,616	446	6,718	87,242	133,177
Consulting	-	-	-	-	4,833	37,412
General Assembly	-	-	-	-	46,967	20,483
HIV/AIDS strategy	-	-	-	-	115,684	237,878
Honoraria	2,084	-	-	406	3,990	16,751
Meetings and conventions	-	-	-	343	9,104	19,298
Office	373	3,134	-	14,427	29,774	36,973
Rent	-	-	-	1,000	2,792	20,338
Salaries, wages and benefits	4,246	11,055	4,014	30,631	623,460	390,407
Supplies	-	-	-	12,248	15,536	10,142
Travel	6,715	16,178	-	2,032	121,071	93,688
Youth gathering	92,000	-	-	-	92,000	93,047
	117,131	35,983	4,460	67,805	1,152,453	1,109,594
Subtotal	(2)	20,175	(4)	(13)	20,156	(58,159)
Repayable to Health Canada	-	20,175	-	-	20,175	-
Deficiency of revenue over expenditures	\$ (2)	\$ -	\$ (4)	\$ (13)	\$ (19)	\$ (58,159)

THE UNION OF NOVA SCOTIA INDIANS

Schedule of First Nations Information Governance Centre Revenue and Expenditures

(Schedule 2)

Year Ended March 31, 2017

	Regional Health Survey	Labour Employment and Development Survey	Regional Early Childhood Education and Employment Survey	2017	2016
Revenue					
First Nations Information Governance Centre	\$ 307,801	\$ 47,097	\$ 153,094	\$ 507,992	\$ 498,437
Confederacy of Mainland Mi'kmaq	55	-	-	55	-
Atlantic Policy Congress	777	1,902	-	2,679	-
Other	1,802	2,109	-	3,911	-
	310,435	51,108	153,094	514,637	498,437
Expenditures					
Administration	30,800	4,750	15,309	50,859	57,461
Consulting fees	1,500	-	31,884	33,384	16,100
Data collection	19,750	-	175	19,925	38,885
General Assembly	10,379	9,650	11,108	31,137	11,574
Honoraria	14,235	-	1,872	16,107	15,075
Meetings and conventions	310	-	6,464	6,774	2,241
Office	12,078	29	17,396	29,503	31,025
Rent	6,563	-	-	6,563	19,242
Salaries, wages and benefits	181,437	35,015	17,399	233,851	234,736
Pension plan	5,408	1,046	520	6,974	-
Travel	27,975	618	50,967	79,560	77,700
	310,435	51,108	153,094	514,637	504,039
Excess of expenditures over revenue	\$ -	\$ -	\$ -	\$ -	\$ (5,602)

THE UNION OF NOVA SCOTIA INDIANS
Schedule of Tribal Council Revenue and Expenditures
Year Ended March 31, 2017

(Schedule 3)

	2017	2016
Revenue		
Mi'kmaw Kina'matnewey	\$ 14,774	\$ -
Aboriginal Affairs and Northern Development	500,000	500,000
Confederacy of Mainland Mi'kmaq	3,048	-
Atlantic Policy Congress	293	-
Other	2,793	-
	<u>520,908</u>	<u>500,000</u>
Expenditures		
Accounting fees	13,900	5,936
Administration	-	21,764
Cleaning	8,425	3,926
Consulting	300	9,000
Donations	1,700	100
Equipment rental	11,003	7,005
General Assembly	23,595	14,147
Honoraria	52,353	11,569
Insurance	1,186	1,679
Interest and bank charges	1,356	181
Legal fees	75	-
Meetings and conventions	-	3,657
Office	37,917	23,810
Rent	23,580	14,767
Salaries, wages and benefits	381,842	332,754
Secretarial services	880	880
Supplies	353	-
Travel	47,778	28,490
	<u>606,243</u>	<u>479,665</u>
Excess (deficiency) of revenue over expenditures	\$ (85,335)	\$ 20,335

THE UNION OF NOVA SCOTIA INDIANS
Schedule of Native Representative Revenue and Expenditures *(Schedule 4)*
Year Ended March 31, 2017

	2017	2016
Revenue		
Aboriginal Affairs and Northern Development	\$ 177,711	\$ 144,201
Confederacy of Mainland Mi'kmaq	660	-
Other	288	2,878
	<u>178,659</u>	<u>147,079</u>
Expenditures		
Administration	17,771	15,808
General Assembly	218	4,162
Honoraria	27,876	3,403
Legal fees	2,665	-
Office	9,150	7,004
Salaries, wages and benefits	99,677	92,303
Secretarial services	500	-
Travel	25,325	10,207
	<u>183,182</u>	<u>132,887</u>
Excess (deficiency) of revenue over expenditures	\$ (4,523)	\$ 14,192

THE UNION OF NOVA SCOTIA INDIANS
Schedule of Pension Plan Administration and Employee Benefits Revenue and Expenditures
(Schedule 5)
Year Ended March 31, 2017

	Band Employee Benefits	Pension Plan Administration	2017	2016
Revenue	\$ 20,517	\$ 2,794	\$ 23,311	\$ 29,136
Expenditures				
Canada Pension Plan	9,607	-	9,607	12,078
Employment insurance	5,917	-	5,917	-
Group insurance	4,993	-	4,993	-
Pension plan	-	2,794	2,794	17,058
	<u>20,517</u>	<u>2,794</u>	<u>23,311</u>	<u>29,136</u>
Excess of revenue over expenditures	\$ -	\$ -	\$ -	\$ -

THE UNION OF NOVA SCOTIA INDIANS
Schedule of Tripartite Liaison Revenue and Expenditures *(Schedule 6)*
Year Ended March 31, 2017

	Federal	Provincial	2017	2016
Revenue				
Aboriginal Affairs and Northern Development	\$ 58,500	\$ -	\$ 58,500	\$ 58,500
Province of Nova Scotia	-	58,500	58,500	58,500
Confederacy of Mainland Mi'kmaq	-	2,844	2,844	-
	<u>58,500</u>	<u>61,344</u>	<u>119,844</u>	<u>117,000</u>
Expenditures				
Administration	5,850	5,850	11,700	7,442
General Assembly	526	526	1,052	3,310
Honoraria	4,064	4,064	8,128	2,708
Office	809	809	1,618	5,571
Rent	3,483	3,483	6,966	3,456
Salaries, wages and benefits	32,145	32,145	64,290	63,102
Pension plan	1,537	1,537	3,074	-
Supplies	140	140	280	1,640
Travel	21,941	12,790	34,731	24,670
	<u>70,495</u>	<u>61,344</u>	<u>131,839</u>	<u>111,899</u>
Excess (deficiency) of expenditures over revenue	<u>\$ (11,995)</u>	<u>\$ -</u>	<u>\$ (11,995)</u>	<u>\$ 5,101</u>

THE UNION OF NOVA SCOTIA INDIANS
Schedule of Treaty Day Revenue and Expenditures
Year Ended March 31, 2017

(Schedule 7)

	Federal	Provincial	2017	2016
Revenue				
Aboriginal Affairs and Northern Development	\$ 30,000	\$ -	\$ 30,000	\$ 25,000
Province of Nova Scotia	-	10,116	10,116	6,621
Mi'kmaw Kina'matnewey Confederacy of Mainland Mi'kmaq	-	5,000	5,000	24,000
Other	-	-	-	3,000
	-	13,554	13,554	-
	<u>30,000</u>	<u>28,670</u>	<u>58,670</u>	<u>58,621</u>
Expenditures				
Administration	3,000	2,867	5,867	3,602
Catering	-	-	-	8,619
Equipment rental	1,500	-	1,500	33
General Assembly	1,702	-	1,702	951
Meetings and conventions	2,000	-	2,000	6,490
Office	9,770	-	9,770	6,326
Performer fees	6,400	-	6,400	778
Travel	5,628	25,803	31,431	34,334
	<u>30,000</u>	<u>28,670</u>	<u>58,670</u>	<u>61,133</u>
Deficiency of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,512)</u>

THE UNION OF NOVA SCOTIA INDIANS
Schedule of National Indian Brotherhood Revenue and Expenditures (Schedule 8)
Year Ended March 31, 2017

	2017	2016
Revenue	\$ 60,505	\$ -
Expenditures		
Adminstration	10,000	-
Consulting fees	7,575	-
Travel	42,930	-
	<u>60,505</u>	<u>-</u>
Excess of revenue over expenditures	\$ -	\$ -

THE UNION OF NOVA SCOTIA INDIANS
Schedule of Administration Revenue and Expenditures
Year Ended March 31, 2017

(Schedule 9)

	2017	2016
Revenue	\$ 183,439	\$ -
Expenditures		
Accounting fees	13,900	-
Cleaning	8,425	-
Equipment rental	11,003	-
Insurance	1,186	-
Interest and bank charges	1,299	-
Rent	23,580	-
Salaries, wages and benefits	52,309	-
Telephone	23,768	-
	<u>135,470</u>	<u>-</u>
Excess of revenue over expenditures	\$ 47,969	\$ -

THE UNION OF NOVA SCOTIA INDIANS
Schedule of Chase the Ace Revenue and Expenditures
Year Ended March 31, 2017

(Schedule 10)

	2017	2016
Revenue	<u>\$ 41,596</u>	<u>\$ -</u>
Expenditures		
Office	1,749	-
Winner payout	<u>22,596</u>	<u>-</u>
	<u>24,345</u>	<u>-</u>
Excess of revenue over expenditures	<u>\$ 17,251</u>	<u>\$ -</u>

THE UNION OF NOVA SCOTIA INDIANS

Schedule of Salary, Honoraria and Travel - Senior and Elected Officials

(Schedule 11)

Year Ended March 31, 2017

	Honoraria	Salary	Other Remuneration	Total	Travel
Joseph B. Marshall, Executive Director (Former)	\$ -	\$ 48,461	\$ 32,884	\$ 81,345	\$ -
Carl Gould, Chief Financial Officer (Former)	-	65,769	69,313	135,082	-
Douglas Brown, Executive Director	-	82,347	-	82,347	10,522
Michael Dwyer, Chief Financial Officer	-	30,769	-	30,769	2,203
Alexander Christmas, District Chief	20,039	-	-	20,039	15,562
Andrew Denny, Grand Keptin	5,018	-	-	5,018	3,274
Barry Francis, Councillor - Eskasoni	3,506	-	-	3,506	1,688
Ben Sylliboy, Grand Chief	3,140	-	-	3,140	920
Deborah Robinson, Chief - Acadia	16,121	-	-	16,121	14,908
Dion Denny, Councillor - Eskasoni	4,093	-	-	4,093	1,835
Leroy Denny, Chief - Eskasoni	6,779	-	-	6,779	2,905
Morley Googoo, AFN - Regional Chief	6,193	-	-	6,193	1,616
Norman Bernard, Chief - Wagmatcook	13,633	-	-	13,633	7,258
Roderick Googoo, Chief - We'koqma'q	6,779	-	-	6,779	2,604
Terrance Paul, Chief - Membertou	4,230	-	-	4,230	3,087
Wilbert Marshall, Chief - Potlotek	13,153	-	-	13,153	6,450
	\$ 102,684	\$ 227,346	\$ 102,197	\$ 432,227	\$ 74,832

UNION OF NOVA SCOTIA INDIANS
 SCHEDULE OF REVENUE AND EXPENDITURES - ANNEX A (HEALTH CANADA)
 MARCH 31, 2017

	SET									
	Brighter Futures KB02	Suicide Prevention KB03	Alcohol and Drug Abuse KB10	Aboriginal Diabetes KC01	Health Services KJ20	HCC Delivery KG01	HCC Professional Development KG02	Jordan's Principle KL24	HIV/AIDS Prevention KD40	
Revenue										
Health Canada	\$83,766	\$117,129	\$4,456	\$134,300	\$180,903	\$131,024	\$56,158	\$67,183	\$367,000	
Expenditure										
Administration	8,377	11,713	446	13,180	18,090	13,102	5,616	6,718	10,000	
Audit	-	-	-	-	-	-	-	-	-	-
Cleaning	-	-	-	-	-	-	-	-	-	-
Consulting	-	-	-	200	-	4,633	-	-	-	-
Equipment lease	-	-	-	-	-	-	-	-	-	-
General assembly	8,728	-	-	2,715	24,087	11,438	-	-	-	-
HIV/AIDS Strategy	-	-	-	-	-	-	-	-	115,684	-
Honoraria	400	2,084	-	600	-	500	-	406	-	-
Interest and bank charges	-	-	-	-	-	-	-	-	-	-
Meetings	-	-	-	8,641	-	120	-	343	-	-
Office supplies	2,652	373	-	1,934	2,943	4,311	-	14,427	-	-
Pension Plan	1,005	-	-	3,317	5,111	3,931	562	-	-	-
Rent	-	-	-	-	1,792	-	-	1,000	-	-
Salaries and benefits	54,960	4,247	4,014	64,258	110,686	88,930	10,494	30,632	241,316	-
Supplies	-	-	-	2,500	788	-	-	12,248	-	-
Telephone	-	-	-	-	-	-	-	-	-	-
Travel	27,856	6,715	-	37,309	17,406	13,575	16,177	2,032	-	-
Youth gathering	-	92,000	-	-	-	-	-	-	-	-
	103,977	117,131	4,460	134,654	180,903	140,540	35,983	67,806	367,000	
	(\$20,211)	(\$2)	(\$4)	(\$354)	\$0	(\$9,516)	\$20,175	(\$623)	\$0	

UNION OF NOVA SCOTIA INDIANS
SCHEDULE OF REVENUE AND EXPENDITURES - ANNEX A (AANDC)
MARCH 31, 2017

	FIXED				SET			
	Tribal Council Funding NG30	Tripartite Liaison NGDO	Native Representative NGDA		Pension Plan Admin NGOL	CPP & Pension NGON	Treaty Day NP1W	
Revenue								
Indigenous and Northern Affairs Canada	\$500,000	\$58,500	\$177,711		\$2,794	\$20,517	\$30,000	
Expenditure								
Administration	-	5,850	17,771		-	-	3,000	
Audit	13,900	-	-		-	-	-	
Cleaning	8,425	-	-		-	-	-	
Consulting	300	-	-		-	-	-	
Donations	1,700	-	-		-	-	-	
Equipment lease	11,003	-	-		-	-	1,500	
General assembly	23,595	526	218		-	-	1,702	
Honoraria	52,353	4,064	27,876		-	-	-	
Insurance	1,186	-	-		-	-	-	
Interest and bank charges	1,356	-	-		-	-	-	
Legal fees	75	-	2,665		-	-	-	
Meetings	-	-	-		-	-	2,000	
Office supplies	37,917	809	9,150		-	-	9,770	
Pension plan	9,417	1,537	-		2,794	-	-	
Performer fees	-	-	-		-	-	6,400	
Rent	23,580	3,483	-		-	-	-	
Salaries and benefits	372,425	32,146	99,677		-	20,517	-	
Secretarial services	880	-	500		-	-	-	
Supplies	353	140	-		-	-	-	
Travel	47,778	21,941	25,325		-	-	5,628	
	606,243	70,495	183,182		2,794	20,517	30,000	
	(106,243)	(11,995)	(5,471)		-	-	-	