
CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT
TRAINING (ISET) PROGRAM
FINANCIAL STATEMENTS

MARCH 31, 2023

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT

TRAINING (ISET) PROGRAM

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MARCH 31, 2023

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INDEPENDENT AUDITOR'S REPORT

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To the Directors
CAHRD - Indigenous Skills and Employment Training (ISET) Program

Opinion

We have audited the accompanying financial statements of CAHRD - Indigenous Skills and Employment Training (ISET) Program, which comprise the statement of financial position as at March 31, 2023, the statements of changes in net assets, revenue and expenditures, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of CAHRD - Indigenous Skills and Employment Training (ISET) Program as at March 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with the provisions of CAHRD - Indigenous Skills and Employment Training (ISET) Program funding agreement with Employment and Social Development Canada.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of CAHRD - Indigenous Skills and Employment Training (ISET) Program in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 in the financial statements, which describes the basis of accounting. The financial statements are prepared to assist CAHRD - Indigenous Skills and Employment Training (ISET) Program to comply with the financial reporting provisions of the funding agreement with Employment and Social Development Canada. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Matter - Restriction on Use

Our report is intended solely for CAHRD - Indigenous Skills and Employment Training (ISET) Program and Employment and Social Development Canada and should not be distributed to or used by parties other than the intended users. Our opinion is not modified in respect of this matter.

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 the provisions of CAHRD - Indigenous Skills and Employment Training (ISET) Program funding agreement with Employment and Social Development Canada, 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 CAHRD - Indigenous Skills and Employment Training (ISET) Program'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 CAHRD - Indigenous Skills and Employment Training (ISET) Program or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing CAHRD - Indigenous Skills and Employment Training (ISET) Program's financial reporting process.

(continued.....)

Auditor's Responsibility 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 CAHRD - Indigenous Skills and Employment Training (ISET) Program'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 CAHRD - Indigenous Skills and Employment Training (ISET) Program'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 events or conditions may cause CAHRD - Indigenous Skills and Employment Training (ISET) Program 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.

Baker Tilly HMA LLP

Chartered Professional Accountants

Winnipeg, Manitoba
July 26, 2023

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

STATEMENT 1

STATEMENT OF FINANCIAL POSITION

MARCH 31

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 10,480,888	\$ 8,719,722
Accounts receivable (Note 3)	19,303	22,309
Prepaid expenses	522	186
Due from related parties (Note 4)	<u>889,269</u>	<u>501,256</u>
	11,389,982	9,243,473
CAPITAL ASSETS (Note 5)	<u>6,272</u>	<u>5,981</u>
	<u>\$ 11,396,254</u>	<u>\$ 9,249,454</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 46,507	\$ 18,987
Payroll liabilities	316,312	427,367
Deferred revenue (Note 6)	10,992,704	8,773,477
Due to related parties (Note 7)	<u>34,459</u>	<u>23,642</u>
	<u>11,389,982</u>	<u>9,243,473</u>
NET ASSETS		
NET ASSETS INVESTED IN CAPITAL ASSETS	<u>6,272</u>	<u>5,981</u>
	<u>\$ 11,396,254</u>	<u>\$ 9,249,454</u>

Approved on behalf of the Board


.....
Director


.....
Director

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

STATEMENT 2

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31

	2023	2022
UNRESTRICTED NET ASSETS		
BALANCE, <i>beginning of year</i>	\$ -	\$ -
Excess of revenue over expenditures (<i>Statement 3</i>)	<u>-</u>	<u>-</u>
BALANCE, <i>end of year</i>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS INVESTED IN CAPITAL ASSETS		
BALANCE, <i>beginning of year</i>	\$ 5,981	\$ 10,166
Purchase of capital assets	6,486	5,833
Amortization of capital assets	<u>(6,195)</u>	<u>(10,018)</u>
BALANCE, <i>end of year</i>	<u>\$ 6,272</u>	<u>\$ 5,981</u>
TOTAL NET ASSETS	<u>\$ 6,272</u>	<u>\$ 5,981</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

STATEMENT 3

STATEMENT OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31, 2023

	Revenue	Expenditures	Surplus (Deficit)
Administration (Schedule 1)	\$ 1,101,586	\$ 1,101,586	\$
Core Program Services (Schedule 2)	1,124,998	1,124,998	
Funded Program Activities (Schedule 3)	2,475,487	2,475,487	
Partnership Development (Schedule 5)	260,344	260,344	
Program Enhancements (Schedule 6)	<u>44,464</u>	<u>44,464</u>	<u>-</u>
	<u>\$ 5,006,879</u>	<u>\$ 5,006,879</u>	<u>\$ -</u>

YEAR ENDED MARCH 31, 2022

	Revenue	Expenditures	Surplus (Deficit)
Administration (Schedule 1)	\$ 924,791	\$ 924,791	\$
Core Program Services (Schedule 2)	1,074,262	1,074,262	
Funded Program Activities (Schedule 3)	2,744,675	2,744,675	
Partnership Development (Schedule 5)	<u>344,286</u>	<u>344,286</u>	<u>-</u>
	<u>\$ 5,088,014</u>	<u>\$ 5,088,014</u>	<u>\$ -</u>

**CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT
TRAINING (ISET) PROGRAM**

STATEMENT 4

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2023	2022
CASH FLOW FROM		
<i>OPERATING ACTIVITIES</i>		
Cash receipts from funding sources	\$ 7,206,160	\$ 8,977,962
Cash paid to suppliers and employees	(5,084,264)	(4,991,270)
Interest received	<u>22,952</u>	<u>14,513</u>
	<u>2,144,848</u>	<u>4,001,205</u>
<i>INVESTING ACTIVITIES</i>		
Purchase of capital assets	(6,486)	(5,833)
Advances from (to) related parties	<u>10,817</u>	<u>(10,781)</u>
	<u>4,331</u>	<u>(16,614)</u>
<i>FINANCING ACTIVITY</i>		
Advances from (to) related parties	<u>(388,013)</u>	<u>743,517</u>
NET INCREASE IN CASH DURING YEAR	1,761,166	4,728,108
CASH, <i>beginning of year</i>	<u>8,719,722</u>	<u>3,991,614</u>
CASH, <i>end of year</i>	<u>\$ 10,480,888</u>	<u>\$ 8,719,722</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2023

1. PURPOSE OF THE PROGRAM

The Indigenous Skills and Employment Training Program (ISET) is a program operated by (CAHRD) Centre for Aboriginal Human Resource Development Inc., a non-profit organization which was incorporated without share capital in February 1986.

Effective April 1, 2019, CAHRD entered a funding agreement with Employment and Social Development Canada (ESDC) for the ISET program. The ISET agreement replaced Aboriginal Skills and Employment Training Strategy (ASETS) funding agreement CAHRD had with ESDC which ended March 31, 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

These financial statements have been prepared in accordance with the accounting principles stipulated by the ISET funding agreement with Employment and Social Development Canada (ESDC) for the purpose of satisfying filing requirements. The agreement predominantly reflects Canadian accounting standards for not-for-profit organizations with the exception of the accounting for capital assets as follows:

- a) capital asset purchases are expensed in the Statement of Revenue and Expenditures against the related revenue. These capital asset purchases are also recorded to Capital Assets, with a corresponding increase in Net Assets Invested in Capital Assets in the Statement of Financial Position;
- b) capital asset amortization is charged directly to net assets invested in capital assets.

REVENUE RECOGNITION

ISET follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenues in the year in which the related expenses are incurred. 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.

CAPITAL ASSETS

The acquisition costs of capital assets which are not funded from capital sources are charged to operations and matched with the applicable revenue in the year of expenditure. These expenditures are also recorded at cost as an addition to capital assets, with a corresponding increase in net assets invested in capital assets.

Capital assets are amortized annually with a corresponding reduction in net assets invested in capital assets. These assets are amortized on the following rates and methods:

Computer equipment	55% straight-line method
Equipment	20% straight-line method

USE OF ESTIMATES

The preparation of financial statements in accordance with the accounting principles stipulated in Note 2 requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of financial statements and the reported amounts of certain revenue and expenses during the year. Actual results could differ from those estimates.

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

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NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

FINANCIAL INSTRUMENTS

The financial instruments of ISET consist of cash, accounts receivable, due from related entities, accounts payable, payroll liabilities, and due to related entities. Unless otherwise noted, it is management's opinion that the program is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values.

ISET initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost. The financial assets subsequently measured at amortized cost include cash, accounts receivable and due from related entities. The financial liabilities measured at amortized cost include accounts payable, payroll liabilities and due to related entities.

3. ACCOUNTS RECEIVABLE

	2 0 2 3	2 0 2 2
Goods and services tax	\$ 11,635	\$ 22,079
Other receivable	<u>7,684</u>	<u>230</u>
	<u>\$ 19,319</u>	<u>\$ 22,309</u>

4. DUE FROM RELATED PARTIES

	2 0 2 3	2 0 2 2
Aboriginal Community Campus	\$ 1,218	\$ 12,997
CAHRD - Administration		21,797
Kookum's Infant Centre	1,175	606
Kookum's Place Daycare	988	448
Neeginan College of Applied Technology	696,325	349,830
Neeginan Learning & Literacy Centre	189,562	115,578
Neeginan Village	<u>1</u>	<u>-</u>
	<u>\$ 889,269</u>	<u>\$ 501,256</u>

These amounts are unsecured, non-interest bearing and have no set terms for repayment.

5. CAPITAL ASSETS

	Cost	Accumulated amortization	Net book value	
			2 0 2 3	2 0 2 2
Computer equipment	\$ 110,566	\$ 109,098	\$ 1,468	\$ 2,045
Equipment	<u>206,244</u>	<u>201,440</u>	<u>4,804</u>	<u>3,936</u>
	<u>\$ 316,810</u>	<u>\$ 310,538</u>	<u>\$ 6,272</u>	<u>\$ 5,981</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2023

6. DEFERRED REVENUE

	2 0 2 3	2 0 2 2
CRF balance, <i>beginning of year</i>	\$ 6,259,049	\$ 3,065,682
Funding received	3,687,964	5,492,415
Current year expenditures	<u>(2,311,180)</u>	<u>(2,299,048)</u>
CRF balance, <i>end of year</i>	<u>7,635,833</u>	<u>6,259,049</u>
EI balance, <i>beginning of year</i>	2,514,428	1,804,646
Funding received	3,515,190	3,484,235
Current year expenditures	<u>(2,672,747)</u>	<u>(2,774,453)</u>
EI balance, <i>end of year</i>	<u>3,356,871</u>	<u>2,514,428</u>
Total	<u>\$ 10,992,704</u>	<u>\$ 8,773,477</u>

Total expenditures reported in these financial statements will differ from the expenditures as reported above. The difference in amounts is due to \$22,952 (2022-\$14,513) in interest income earned during the year. Eligible expenditures have been applied towards this income, resulting in the net remaining expenditures as reported above.

7. DUE TO RELATED PARTIES

	2 0 2 3	2 0 2 2
CAHRD - Administration	\$ (7,730)	\$
Neeginan Centre Inc.	25,078	15,716
Neeginan Village	<u>1,651</u>	<u>7,926</u>
	<u>\$ 18,999</u>	<u>\$ 23,642</u>

These amounts are unsecured, non-interest bearing and have no set terms for repayment.

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

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NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2023

8. SCHEDULE OF ISET FUNDING

	2 0 2 3	2 0 2 2
EI FUNDING		
Carry forward from prior year	\$ 2,514,428	\$ 1,804,646
Current year EI funding received	<u>3,515,190</u>	<u>3,484,235</u>
	<u>\$ 6,029,618</u>	<u>\$ 5,288,881</u>
Allocated revenue		
Administration (Schedule 1)	\$ 539,317	\$ 455,139
Core Program Services (Schedule 2)	1,124,998	1,074,262
Funded Program Activities (Schedule 3)	878,260	1,072,909
Partnership Development (Schedule 5)	<u>130,172</u>	<u>172,143</u>
	<u>\$ 2,672,747</u>	<u>\$ 2,774,453</u>
Expenses		
Administration (Schedule 1)	\$ 539,317	\$ 455,139
Core Program Services (Schedule 2)	1,124,998	1,074,262
Funded Program Activities (Schedule 3)	878,260	1,072,909
Partnership Development (Schedule 5)	<u>130,172</u>	<u>172,143</u>
	<u>\$ 2,672,747</u>	<u>\$ 2,774,453</u>
EI carry forward end of the year	<u>\$ 3,356,871</u>	<u>\$ 2,514,428</u>
CRF FUNDING		
Carry forward from prior year	\$ 6,259,049	\$ 3,065,682
Current year CRF funding received	<u>3,687,964</u>	<u>5,492,415</u>
	<u>\$ 9,947,013</u>	<u>\$ 8,558,097</u>
Allocated revenue		
Administration (Schedule 1)	\$ 539,317	\$ 455,139
Funded Program Activities (Schedule 3)	1,597,227	1,671,766
Partnership Development (Schedule 5)	130,172	172,143
Program Enhancements (Schedule 6)	<u>44,464</u>	<u>-</u>
	<u>\$ 2,311,180</u>	<u>\$ 2,299,048</u>
Expenses		
Administration (Schedule 1)	\$ 539,317	\$ 455,139
Funded Program Activities (Schedule 3)	1,597,227	1,671,766
Partnership Development (Schedule 5)	130,172	172,143
Program Enhancements (Schedule 6)	<u>44,464</u>	<u>-</u>
	<u>\$ 2,311,180</u>	<u>\$ 2,299,048</u>
CRF carry forward end of the year	<u>\$ 7,635,833</u>	<u>\$ 6,259,049</u>
Total carry forward end of the year	<u>\$ 10,992,704</u>	<u>\$ 8,773,477</u>

9. ECONOMIC DEPENDENCE

ISET receives a major portion of its revenues pursuant to a funding arrangement with the Government of Canada, Employment and Social Development Canada.

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

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NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2023

10. RELATED PARTY TRANSACTIONS

The following are the significant transactions with related parties during the year:

	2 0 2 3	2 0 2 2
External Project Contributions to:		
CAHRD - Administration		2,585
Live Video Defense	41,051	
Mother Earth Recycling	24,783	34,275
Neeginan Centre Inc.	6,078	
Neeginan College of Applied Technology	904,679	1,250,831
Neeginan Learning & Literacy Centre	288,605	362,361
Fax, internet, photocopying and postage to Far Fox Inc.	59,513	59,513
Professional fees to Chief Partnerships Manitoba Inc.	75,000	75,000
Rent to Neeginan Centre Inc.	133,722	133,722
Telephone to Far Fox Inc.	27,734	27,734

These transactions are in the normal course of operations and are measured at the exchange amount agreed to by the related parties. CAHRD Administration, Kookum's Place Daycare, Neeginan Centre Inc, Neeginan College of Applied Technology and Neeginan Learning & Literacy are under common control. An economic interest is held in Live Video Defense, Mother Earth Recycling (Social Enterprise) and Far Fox Inc. through entities under common control. The Chairperson of (CAHRD) Centre for Aboriginal Human Resources Development Inc. is the principal of Chief Partnerships Manitoba Inc. The Chairperson recuses himself from authorizing transactions related to Chief Partnerships Manitoba Inc.

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 1

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

ADMINISTRATION	2 0 2 3	2 0 2 2
REVENUE		
Government of Canada - ESDC - ISET		
EI funds	\$ 539,317	\$ 455,139
CRF funds	539,317	455,139
Interest	<u>22,952</u>	<u>14,513</u>
	<u>1,101,586</u>	<u>924,791</u>
EXPENDITURES		
Advertising and promotions	5,397	14,113
Bank and annual dues	589	865
Capacity building	9,233	6,456
Fax, internet, photocopying and postage	22,561	19,556
GST expense	2,233	2,221
Insurance	6,226	5,016
Materials and supplies	6,732	5,423
Office equipment and furniture	752	
Professional development and training	2,104	2,709
Professional fees	21,476	19,473
Rent	21,414	21,414
Repairs and maintenance	2,169	3,150
Salaries and benefits	991,705	818,167
Telephone	8,794	5,749
Travel and transportation	<u>201</u>	<u>479</u>
	<u>1,101,586</u>	<u>924,791</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 2

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

CORE PROGRAM SERVICES

2 0 2 3

2 0 2 2

REVENUE

Government of Canada - ESDC - ISET
EI funds

\$ 1,124,998 \$ 1,074,262

EXPENDITURES

Advertising and promotions	12,424	23,026
Bank and annual dues	40	40
Capacity building	16,423	9,181
Fax, internet, photocopying and postage	61,151	60,831
GST expense	6,103	6,187
Materials and supplies	9,777	15,257
Office equipment and furniture	4,468	5,839
Professional development and training	535	
Professional fees	3,032	6,401
Rent	112,307	112,307
Repairs and maintenance	11,231	11,231
Salaries and benefits	860,603	796,500
Telephone	26,882	27,462
Travel and transportation	22	-

1,124,998 1,074,262

EXCESS OF REVENUE OVER EXPENDITURES

\$ - \$ -

**CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT
TRAINING (ISET) PROGRAM**

SCHEDULE 3

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

FUNDED PROGRAM ACTIVITIES	2023	2022
REVENUE		
Government of Canada - ESDC - ISET		
El funds	\$ 878,260	\$ 1,072,909
CRF funds	<u>1,597,227</u>	<u>1,671,766</u>
	<u>2,475,487</u>	<u>2,744,675</u>
EXPENDITURES		
Agreement Holder Expenditures		
Neeginan College of Applied Technology	904,679	1,250,831
Neeginan Learning & Literacy Centre	288,605	362,361
Third Party Expenditures (<i>Schedule 4</i>)	<u>1,282,203</u>	<u>1,131,483</u>
	<u>2,475,487</u>	<u>2,744,675</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 4

SCHEDULE OF FUNDED PROGRAM ACTIVITIES - THIRD PARTY EXPENDITURES

YEAR ENDED MARCH 31

	2023	2022
EXPENDITURES		
Indigenous Chamber of Commerce	\$	\$ 6,398
B.U.I.L.D. Inc.	25,195	
Boys & Girls Clubs	92,912	79,000
CAHRD - Administration		2,585
Children of the Earth High School	14,486	
ES Security Service	17,751	
Farmer Trans Canada		1,062
Fort Whyte Foundation	31,968	8,730
Ka Ni Kanichihk Inc.	205,048	186,832
Indigenous Leadership Institute	7,803	7,758
Individual Seat Purchases	66,383	68,191
Job Starts Supports	189	845
Live Video Defense	41,051	
Manitoba Aerospace	56,654	26,561
MANTiC Indigenous	2,949	3,616
Mother Earth Recycling	24,783	34,275
National Screen Institute	50,000	50,292
Ndinawemaaganag Endaawaad Inc.	144,525	135,729
Neeginan Centre Inc.	6,079	
Red Rebel Armour	18,670	2,859
Seven Oaks School Division	40,909	35,810
Society 2000 Inc.	46,679	42,600
Urban Circle Training Centre	318,169	318,340
Winnipeg Aboriginal Sport & Recreation	70,000	70,000
Winnipeg Indigenous Executive Circle	-	50,000
	<u>\$ 1,282,203</u>	<u>\$ 1,131,483</u>

**CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT
TRAINING (ISET) PROGRAM**

SCHEDULE 5

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

PARTNERSHIP DEVELOPMENT

2023

2022

REVENUE

Government of Canada - ESDC - ISET

El funds

\$ 130,172

\$ 172,143

CRF funds

130,172

172,143

260,344

344,286

EXPENDITURES

GST expense

2,405

2,511

Professional fees

89,000

111,645

Salaries and benefits

168,939

230,130

260,344

344,286

EXCESS OF REVENUE OVER EXPENDITURES

\$ -

\$ -

CAHRD - INDIGENOUS SKILLS AND EMPLOYMENT TRAINING (ISET) PROGRAM

SCHEDULE 6

SCHEDULE OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

<u>PROGRAM ENHANCEMENTS</u>	<u>2 0 2 3</u>	<u>2 0 2 2</u>
REVENUE		
CRF funds	\$ <u>44,464</u>	\$ <u>-</u>
EXPENDITURES		
GST expenses	1,084	
Professional fees	36,030	
Professional development and training	<u>7,350</u>	<u>-</u>
	<u>44,464</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>