MIKAAMING MINO PIMATIZIWIN

HEALING LODGE

2023-2024 ANNUAL REPORT

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MIKAAMING MINO PIMATIZIWIN

HEALING LODGE

Our Vision

The Healing Lodge strives for excellence in the support of hope and healing.

Our Mission

The healing lodge is a nationally accredited facility that honours the strengths and gifts of the First Nations and Inuit families we serve by providing a culturally focused program in a safe environment supporting healing for people who use substances.

Our Values

Seven Sacred Teachings gives empowerment to those who participate in the program.

The Teachings are as follows:

1. *Respect, we believe that everyone is worthy of respect and that it must start from within oneself. If we can respect ourselves then we will be able to respect others and their beliefs.*
2. *Truth, teaches one to be truthful to oneself and then to others.*
3. *Love involves positive feelings, relationships, and communicating with Creator, self, partner, family members, friends and community.*
4. *Honesty, to be honest is to speak the truth and to recognize your gifts, strengths and challenges. Honesty with self leads to honesty with others.*
5. *Wisdom, by using our strengths and gifts we can discover on our journey in life beauty and wisdom in all things. Wisdom gained through hardship can serve to create new beginnings.*
6. *Humility is the ability to reach out for help when help is needed.*
7. *Courage is to stay strong and stay true to the journey started, and to have the mental and moral strength to listen to your heart.*

CHAIR MESSAGE

The Board of Directors and Elder Reg Nepinak of the Mikaaming Mino Pimatiziwin Healing Lodge (MMPHL), express our sincere appreciation to the Executive Director, Kim Spence, Management Team and Staff for their continued commitment in providing culturally focused programs and services to Indigenous families and individuals seeking support in their healing journey from the impacts of alcohol and drug use. We are proud of the efforts and dedication of the MMPHL staff and welcome the positive statements from family members, community care providers and funders on program and service delivery. The programs and services have a positive impact on clients and their families through attending the MMPHL Healing Lodge family program.

The MMPHL Executive Director, Kim Spence continues to lead her team in a positive and professional environment and works effectively with key stakeholders at the community, regional and national level. Kim continues to maintain a respectful and effective working relationship with the MMPHL Board of Directors and Elder in achieving the goals of MMPHL.

MMPHL continues to make significant progress in developing and implementing strategies to offer and ensure families, staff and care providers receive culturally focused programming and are participating in a safe environment with the activities provided by the staff at MMPHL.

Our Annual Report highlights accomplishments from the Programs offered by MMPHL inclusive of our Land Based Program; Residential Program; Day Program; Referral and Intake; Human Resources; Classroom; Day Care and Ceremonial facilities offering sweats, smudging, pipe ceremonies and teachings. As a Board we continue to follow our Strategic Work Plan and provide the support to our Executive Director in implementing our work items.

The MMPHL Board is comprised of the following individuals: Justin L. Courchene – appointed as Vice Chair on January 20, 2024; John Miswagon – appointed on March 13, 2021; Valerie Charlotte – appointed Secretary-Treasurer on January 20, 2024; Pam Big George – appointed on June 8, 2024; and Marcella Fontaine – appointed Chairperson on January 20, 2024.

To my fellow Board members, Meegwetch for making the commitment in attending our meetings and providing ongoing support to our Executive Director. I appreciate your advice and commitment to the goals and mandate of MMPHL under the leadership of the Executive Director in successfully working with the Management Team, staff, clients/families, stakeholders and delivery of programs and services offered at MMPHL.

Respectfully,

Marcella Fontaine,
Chairperson
MMPHL

Marcella Fontaine
Board President/Chairperson
Sagkeeng First Nation, Manitoba
Treaty #1

Justin Courchene
Vice President/Chairperson
Sagkeeng First Nation, Manitoba
Treaty #1

John Miswagon
Board Member
Cross Lake First Nation, Manitoba
Treaty #5

Valerie Charlette
Secretary Treasurer
Mathias Colomb Cree Nation, Manitoba
Treaty #6

Pam Big George
Board Member
Anishinaabeg of Naongashiing, Ontario
Grand Council Treaty #3

Elder for the Board
Reginald Nepinak
Minegoziibe Anishinabe, Manitoba
Treaty #4

The Mikaaming Mino Pimatiziwin Healing Lodge would like to acknowledge and express our sincere gratitude to the following outgoing board members for their years of service and commitment to the governance of the Healing Lodge:

Ron Linklater
Couchiching First Nation, Ontario
Treaty #3
January 2015 – December 2023

Kathy Kishiqueb
Onigaming First Nation, Ontario
Treaty #3
October 2019 – October 2023

EXECUTIVE SUMMARY

It is my pleasure to provide a report on behalf of Mikaaming Mino Pimatiziwin Healing Lodge (MMPHL) for the period of April 1, 2023 to March 31, 2024.

Our clinical team consists of a Treatment Manager, Family Treatment Counselors, Support Workers, Teacher, Early Childhood Educator, Cultural Advisor, Intake Coordinator, Night Support & casual workers. MMPHL provides service to First Nation and Inuit families from across Canada. Team members require the following skills; ability to listen and communicate, enthusiastic and supportive attitude, teamwork, networking, problem solving, critical thinking, and professionalism and understanding or willingness to learn about culture and cultural teachings. The counselling team works to ensure they are effective in essential such as facilitation, assessments, counselling, documentation and record keeping. The team receives feedback through evaluation on skills and development.

The counselling team and Intake Worker advocate, coordinate and collaborate with community based programs and services across regions to support family's' once they return home. A summary of the participant's experience in the program is provided and includes the treatment plan and goals, education sessions, cultural activities and ceremonies, as well as relapse prevention planning. The program's intent is to help facilitate healing and overall wellness for the individual and family members. For the period, MMPHL provided services to 88 individuals and our occupancy rate was 105%.

The Board of Directors role is to provide governance to guide and monitor the strategic planning of the organization. The Strategic Plan 2022 – 2026 consists of 5 areas:

- Public Relations & Communication
- Building Our Bundle
- Infrastructure & System Sustainability
- Evolution of Service Delivery Practices
- Health & Safety

The Board receives quarterly reporting on the progress of the program in addition to the work that is being done to realize the strategic plan. In this period, one of the goals was to include an Elder to provide guidance and advise to the board in their work. In June of 2023, Elder Reg Nepinak joined the Board of Directors as a non-voting member. The Elder has provided guidance and support to the Board of Directors in their deliberations. It has been a pleasure to have Elder Reg Nepinak join the board and help to realize the vision and mission of MMPHL. In January 2024 our longest standing board member, Ron Linklater, completed three consecutive terms on the board and we celebrated with a gift and farewell of gratitude for his commitment and years of service. At this same time, we bid farewell to Kathy Kishequeb who was on the board and representative of the Treaty 3 area; we wished her well in her new role in leadership for her community. We welcomed, Valerie Charlette, onto the board and she will fill the role of Addiction Specialist. We have been in a time of transition at the board level. What has helped ensure continuity is having a core of Board members that have maintained and communicate the importance of the vision, mission, values and strategic goals going forward.

Being accredited means MMPHL is internationally recognized for its commitment to standards of excellence and continuous improvement. Canadian Accreditation Council assures stakeholders, third-party payers, government agencies and the public that MMPHL demonstrates accountability, transparency, and conformance to accepted standards that promote excellence in substance use/misuse services. In the upcoming year, the staff, management and Board of Directors will the doors to the accrediting body's team and host onsite visits and evaluations. The program will undergo review of the organization's day-to-day operations, staffing, training, aspects of facility management, policy & procedures, safety, residential areas, program areas and equipment, programming schedules and the overall effectiveness of service delivery. Accreditation status is evidence that Mikaaming Mino Pimatiziwin Healing Lodge strives to improve proficiency, fiscal responsibility, consistency, excellence in service delivery, thus creating a place for families to feel safe in receiving healing services to promote growth.

> *According to traditional ways of knowing, individual health is based on an integrated approach that balances the mind, spirit and body. The same paradigm also applies to community health; there has to effective opportunity for learning (mind), cultural richness and heritage (spirit), and access to health care and recreational services (body). First Nation Health Managers Association 2014, p.1.*

ABOUT US

The Mikaaming Mino Pimatiziwin Healing Lodge is a family addictions treatment facility located in Sagkeeng, Manitoba. We offer a seven-week traditional and holistic treatment program in a residential setting for First Nation & Inuit families struggling to overcome substance use/ misuse.

As with other Native addictions treatment facilities, the core of our program is based on the culture and traditions of Indigenous People. Our culture and traditions are integral elements of treatment and are supplemented with basic life skills training and relapse prevention mechanisms. Our program also has a strong family component with family based activities inclusive of the children.

RESIDENTIAL PROGRAM REPORT

April 1, 2023 – March 31, 2024

This report will cover a summary of admissions, program activity, participant evaluations and data outcomes for the year.

Mikaaming Mino Pimatiziwin Healing Lodge had a total of six 7-week residential family program cycles with the exception of one 6-week cycle:

Cycle 1	April 18, 2023 – June 1, 2023
Cycle 2	June 20, 2023 - July 27, 2023 (6 weeks)
Cycle 3	August 15, 2023 – September 28, 2023
Cycle 4	October 17, 2023 – November 30, 2023
Cycle 5	January 3, 2024 - February 15, 2024
Cycle 6	February 27, 2024 – April 11, 2024

Total Number of Individual Clients: 88

Total Number of Centres: 1

Total Number of Admissions by Age and Sex:

**The following data is collected from Levels of Care and the Client demographic record.*

**Clients could be counted in more than one level of care as they move through their continuum of care.*

**No-shows are included in this report.*

Total Number of Admissions for period starting 2023-04-01 and ending 2024-03-31

Age Group	Males	Females	Combined
<15	21	39	60
15-17	0	0	0
18-24	0	1	1
25-34	4	12	16
35-44	3	6	9
45-54	1	1	2
55-64	0	0	0
65+	0	0	0
Inpatient Admissions*	N=29	N=59	N=88

Occupancy Rates: Bed Utilization, Service Utilization and Rate for Clients Previously in Treatment

**The following data is collected from the Locations demographic record, Residential Cycles, Levels of Care and Client Discharge - Reason for Termination of Treatment*

The standard occupancy rate for NNADAP Treatment Centres is a minimum of 80%.

Please Note: For NNADAP treatment centres, **5 days** are allotted for client **no shows** or for **early discharge**.

Please Note: In **family treatment centres**, each family member who is present upon the family's intake to the program is to be counted as occupying a treatment centre bed. For example, 2 adult parents in a family of 4 request treatment for substance abuse. The mother, father and 2 children would be counted as occupying 4 beds.

Please Note: If indicated in your funding agreement, occupancy rates that exceed 100% can be credited to allow for additional Closure Days (or) non-operational days.

Bed Utilization Rate:

Bed Utilization for period starting 2023-04-01 and ending 2024-03-31

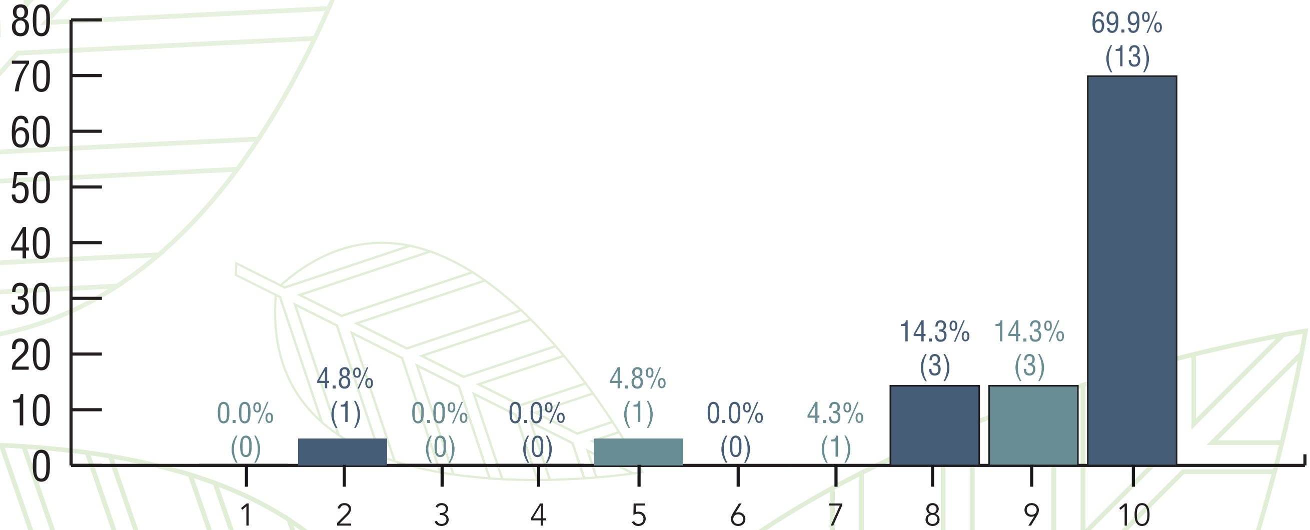
Centre Name	Occupancy Rate
Mikaaming Mino Pimatiziwin Healing Lodge*	105%

MMPHL Database: Final Evaluation Questionnaire

Report for April 1, 2023 to March 31, 2024

Submission Count: 21

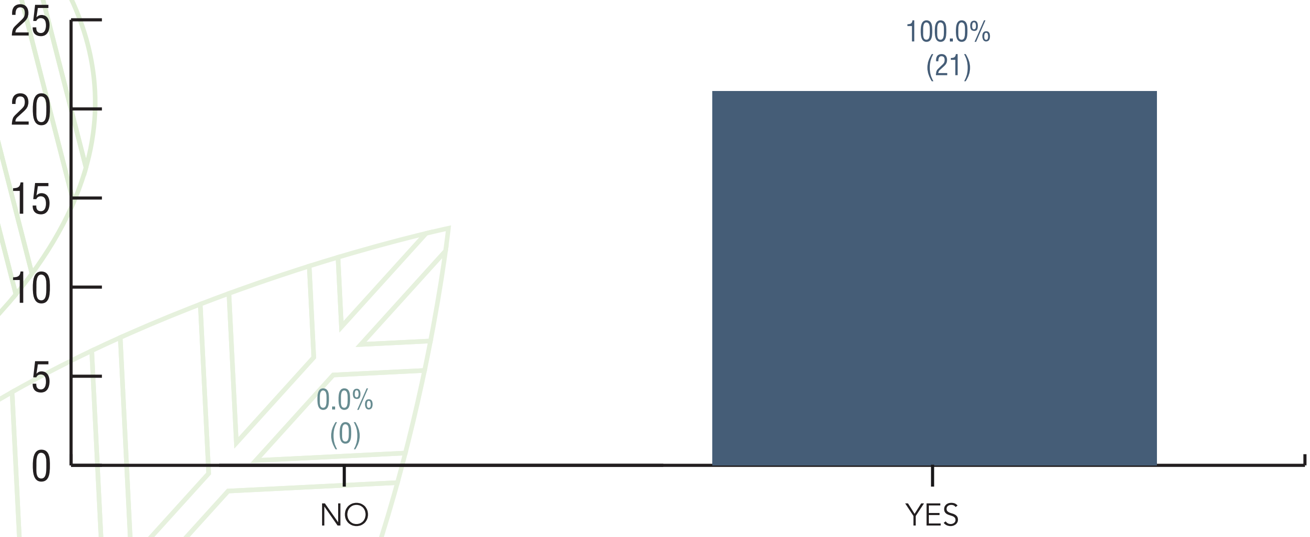
Participant are asked, “On a scale from 1-10. Please rate your overall experience while staying at the Mikaaming Mino Pimatiziwin Healing Lodge.” (1 being dissatisfied and 10 being satisfied)



Participants are asked, "What did you like best about the lodge?"

- Being cooked for and the sweats.
- Everything
- Going on outings, spending time with my kids, I like drumming and beading.
- I liked all the help we received and the tools we were taught. I liked the outings, it helps us feel more free
- Like everything the lodge has to offer
- My counsellor and her supportive, loving, caring way. Without her I wouldn't have stayed or come back, she's awesome.
- No comment given by participant.
- Our space, the friendly staff, the food, the group ceremonies, smudging, drum making, rattle making, sweat, drumming, family time, sewing.
- Rattle making. Drum Making.
- Sweats, Reiki session, tipi making, grief week
- Sweats. Talking to counsellors, joking, laughing, Support workers were helpful.
- Sweats/prayer in the morning and night
- The company
- The healing and learning of traditional ways while in the lodge and prepping the lodge Hearing and learning the songs
- The staff :)
- The suite (spacious for our family)
- The traditional and holistic healing
- Traditional things

Participants are asked,
"Will you be able to use what you have learned in your healing journey?"

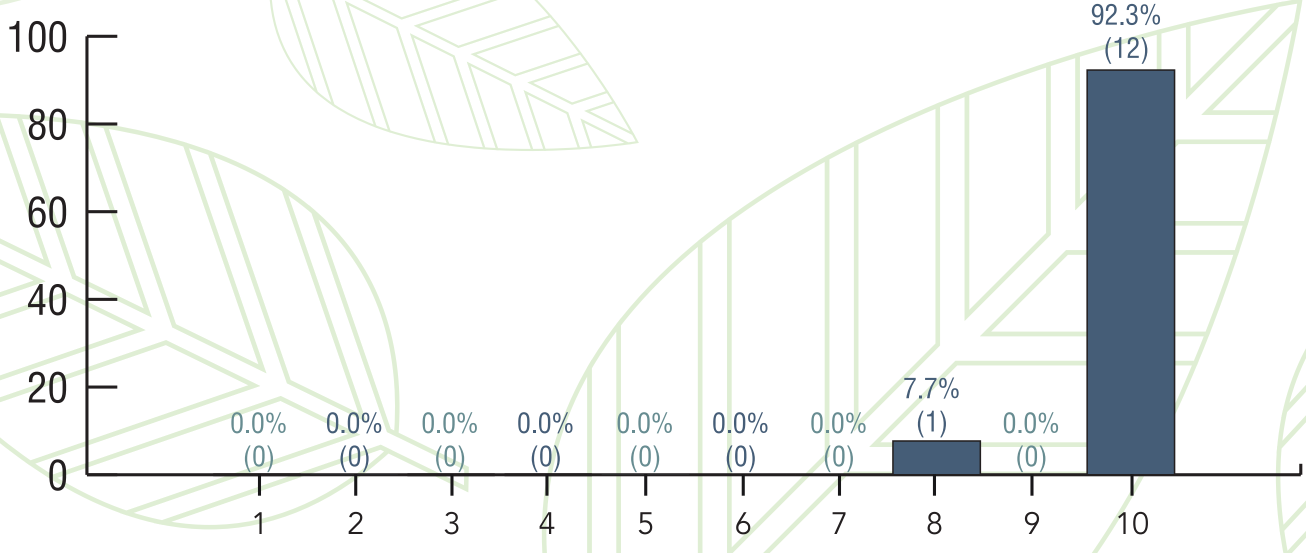


Cultural Component Evaluation

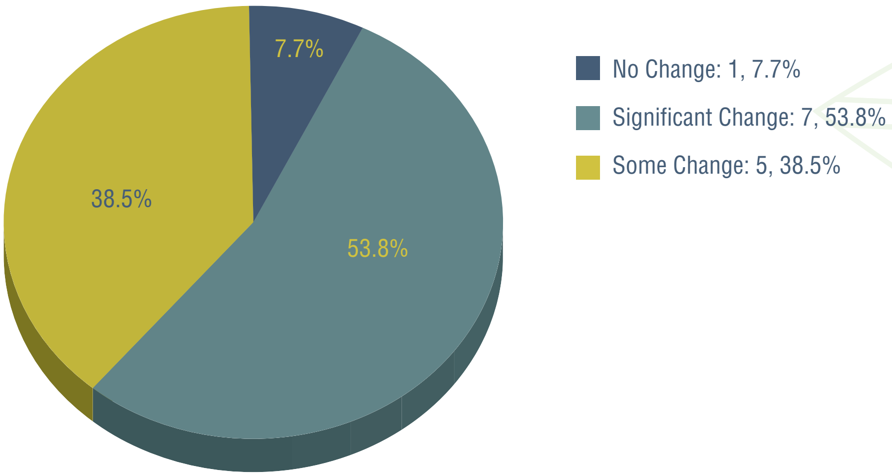
Report for April 1, 2023 to March 31, 2024

Submission Count: 13

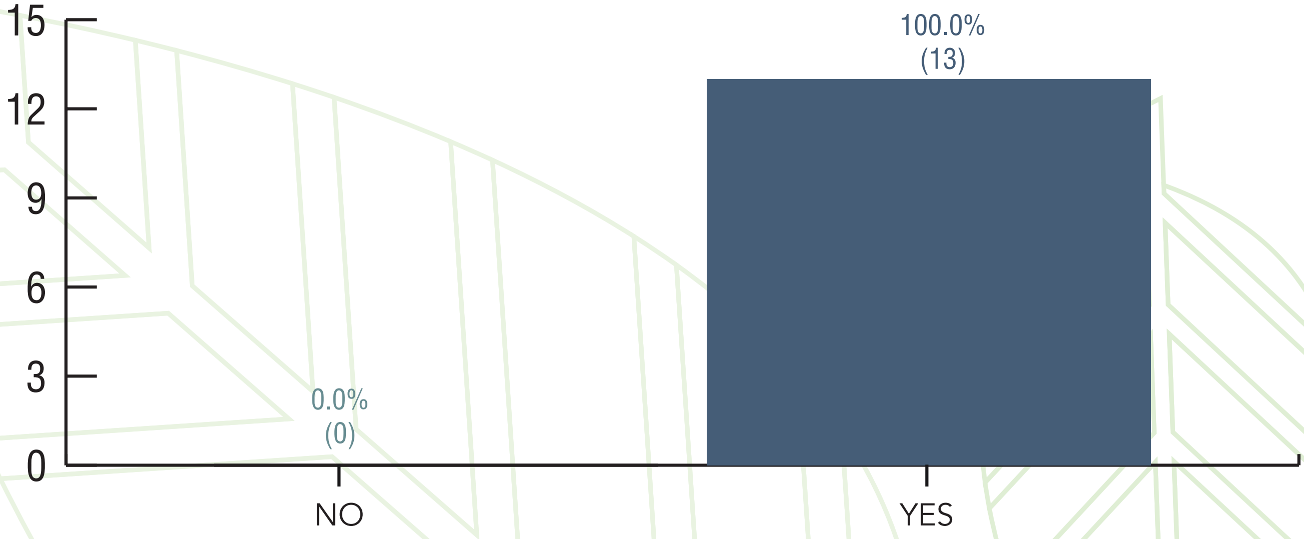
Participants are asked, "On a scale from 1-10. Please rate your overall satisfaction during the cultural activities." (1 being dissatisfied and 10 being satisfied)



Participants are asked, "As a result of your experiences with the cultural component of the treatment program how would you rate the following? I have developed a sense of my own Spirituality."



Participants are asked, "Did you feel that you and your family were safe and cared for during your experiences in various cultural events?"



Please explain:

- Felt safe because everyone was kind
- I felt safe.
- I guess so, I care for my son so I make him feel cared for and safe.
- I loved how our elder made the first sweat a children's sweat, it was our youngest daughters and my oldest sons first time in a sweat and they felt comfortable during it
- No comment given by participant.
- Staff asked if I was okay every few minutes
- We felt safe in all aspects (mental, spirit, physical, and emotional) and can speak freely without any issues afterwards
- Yes
- Yes, it was fun
- Yes, everything was good and confidential.
- Yes, the staff were very caring and nice
- Yes, the workers were there, I was claustrophobic and staff encouraged and let me leave when I needed to. But I did overcome this and able to stay in.

Program Activity for residents during the period:

Participants Actively take part in:

- Topical sessions include but not limited to, positive communication, anger management, self-awareness sessions, substance misuse, family roles, healthy relationships, trauma, sharing circles, relapse prevention.
- 21-hour Parenting skills program with structured parent interaction.
- Counseling, individual, couple and or family.
- Ceremony focusing on grief, spirit writing, sacred fire watch, sweat lodges and counseling.
- Aftercare conferences for adult participants which include their counselors, Intake worker and referral source.
- Participants connect with each other through letter writing to next group giving wisdom and encouragement to keep on with their healing journeys.
- Drum making, Rattle making, medicine teachings take place each cycle.
- Medicine picking such as Weekay, grandfather rock, sweet grass, cedar, sage, juniper – seasonal permitting.
- Reiki is scheduled two times per cycle to help with healing energy work and grieving work. Reiki practitioner combines Traditional eagle fanning and smudge with the energy work.
- Traditional Elders are brought in to support conduct the full moon ceremony, sacred pipe ceremonies, shake tent ceremonies, water ceremony, sweat lodges, colonization, family roles, medicine wheel teachings, tea time, feasts, tipi teachings and solstice ceremonies.
- Mental Health Nurse meets each participant (upon arrival or within a day or two) at healing lodge for Mental Health and Medical Needs assessment and is available for consultations throughout the cycles should the need arise.
- Naloxone training and substance use/misuse.
- Sewing projects are being completed such as ribbon skirts/shirts, beading projects.
- Family trips may include a Community Tour, Tinker town, Kid city, Local beaches/parks, Corn maze, Brokenhead Trail, Winnipeg Zoo, sledding, quad riding, boating, various activities to promote family bonding and is weather permitting. A One week camping trip in the Whiteshell provincial park took place this year.
- Grad celebration to congratulate completion of a seven-week program. Grad includes presentation of completion certificates, gift presentations, special acknowledgments,

opportunity to see the growth of partipcants through video presentation and "I am" self-esteem declarations.

Program reviews take place upon completion of each cycle. Staff review cycle to give suggestions and recommendations on improvement of program delivery. This is ongoing so MMPHL can continue growth, maintain accreditation standards. Staff has been supportive to the participants in their healing journeys. Staff have taken part in the training opportunities and program reviews in order to enhance the service to participants. Staff have taken part in counseling, traditional reiki sessions, traditional ceremonies, sweat lodges, debriefing circles, sharing circles over the year to keep their personal well being in line with providing health and wellness to others.

MMPHL staff strive to assist ourselves and our participants a well balanced Mino Pimatiziwin in the four quadrants of the medicine wheel, physical, emotional, spiritual and mental areas.

Submitted by:

Lorraine Courchene
Acting Treatment Manager
Mikaaming Pimatiziwin Healing lodge.

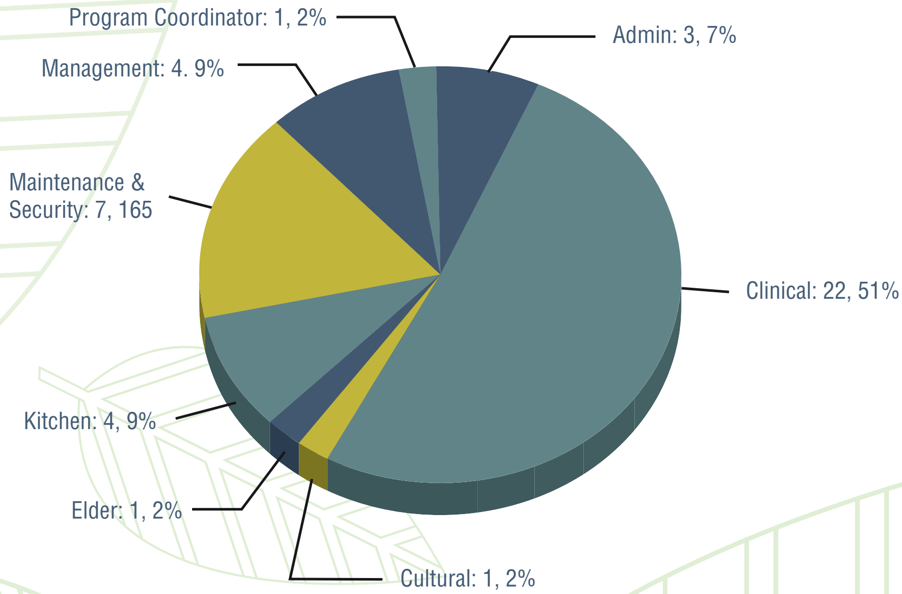
Overview

The Mikaaming Mino Pimatiziwin Healing Lodge's (MMPHL) array of services provides a variety of employment opportunities. In addition to the many front line staff which include Family Counsellors, Cultural Advisor, Support Workers and Intake/Aftercare Coordinator, MMPHL also employs office, kitchen, maintenance and security staff, an Early Childhood Educator, daycare support staff, Teacher and education support staff. All staff have a variety of skill sets and they work together to provide a positive program experience for all participants.

Staff Demographics

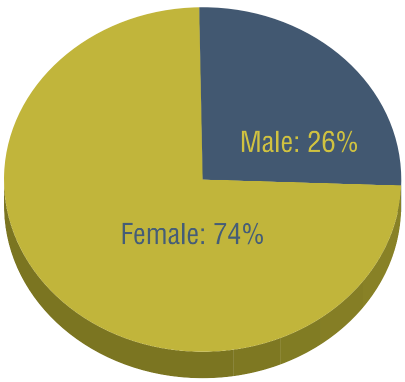
As of March 31, 2024 MMPHL had 43 employees; 26 were full-time, 3 were full-time term, and 14 were casual.

Staff By Department

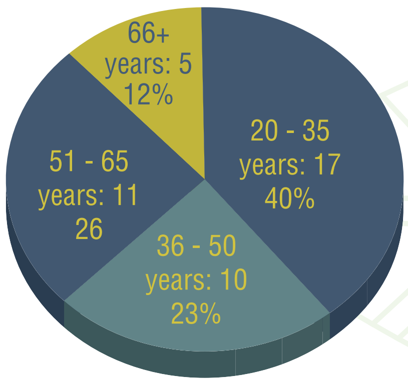


Staff Composition by Gender[1]

[1] Staff are categorized with the gender to which they identify



Staff Composition by Age



Staff Training

As an accreditation requirement, MMPHL staff are required to receive the following training:

- Trauma Informed Practice
- Suicide Awareness or Intervention
- Medication Administration
- Self-Harm
- Restrictive Procedures Orientation
- Crisis De-Escalation
- Diversity or Cross-Cultural
- Indigenous Awareness Learning
- First Aid/CPR
- Quality Improvement

In addition to compulsory training, MMPHL staff receive training in a variety of other capacities including:

- Communication
- Case Management
- Crisis Response
- Child & Youth Engagement
- Counselling Strategies
- Lateral Violence
- Pharmacology
- Vicarious Trauma
- Fundamentals of Addictions
- Harm Reduction
- Co-occurring Disorders
- Youth Substance Use
- Wellness Strategies
- Residential Schools & 60's Scoop
- Infection Prevention & Control
- Grief & Loss
- Mental Health First Aid
- Teen Talk
- 2SLGBTQ+ Diversity & Inclusion
- Respectful Workplace

Employee Benefits

Mikaaming Healing Lodge offers a complete benefits package for full-time employees:

- Extended Health Care
- Dental Care
- Long Term Disability
- Employee & Family Assistance Program
- Group Life Insurance
- Dependant Life Insurance
- Teladoc
- Treatment Services (mental health, workplace trauma & addictions)

Mikaaming Healing Lodge offers in-house access to wellness initiatives such as reiki, one-on-one counselling, medicine picking, and an array of ceremonies

Other perks available to staff include:

- Flexible work hours
- Continued education support
- Staff appreciation incentives & salary enhancements
- Support to achieve addictions certification through the Indigenous Certification Board of Canada

Volunteerism

The definition for a Volunteer is 'somebody who freely offers to serve'.

MMPHL hosts many community events throughout the year such as Treaty Days event, community dances, pancake breakfast, open house, AGM, amongst others. MMPHL Management would like acknowledge the staff who freely gave of their time this past year to volunteer at events outside of their regular work hours.

Accreditation

MMPHL treatment services and program are accredited by the Canadian Accreditation Council of Human Services (CAC) for the following programs:

Program Name	Number, Type & Designation
Governance & Management	Governance & Management
Treatment Centre	417 – Treatment Centre Program with Aboriginal or Cultural and Addiction Designations

MMPHL will be completing pre-site and on-site accreditation review process once again in 2024.

Who is the CAC?

"The Canadian Accreditation Council (CAC) is a non-profit organization that has itself been accredited by the International Society for Quality in Health Care (ISQua) through the ISQua External Evaluation Association, the leading international health care evaluation program."

CAC website: www.canadianaccreditation.ca

MIKAAMING MINO PIMATIZIWIN HEALING LODGE

SCHOLARSHIP AWARD

HEALING LODGE

ABOUT THE SCHOLARSHIP

The schollarship program was established to recognize and support the committment, determination and sucess of Sagkeeng First Nation students in their education endeavours. MMPHL's goal is to acknowledge those students on making healthy lifestyle choices as they strive for "Mino Pimatiziwin".

APPLICATION PROCESS

* Complete Scholarship application form.
* Create 2-page personal essay.
* Submit 2 letter of references.
* Submit most recent transcript of academic marks.

$1500 worth of scholarships to be awarded!

ELIGIBILITY CRITERIA

- Sagkeeng First Nation band member
- Grade 12 student anticipating successfull graduation
- Excellent attendance and strong academic performance
- All students are encouraged to apply however, priority may be given to those pursuing post-secondary education

WWW.SAGKEENGFAMILYTREATMENT.CA

Scholarship information will be forwarded to schools and available on our website and Facebook page in Spring 2025.

Call Us:
204.367.2172
50017-C Hwy #11
Fort Alexander, Manitoba


Mikaaming Mino
Pimatiziwin Healing Lodge
WE ARE
HIRING
JOIN US NOW !
MAIN
ENTRANCE
APPLY
NOW
Check out our website and Facebook page for the latest job opportunities.
204.367.2172
Sagkeeng First Nation
Fort Alexander, MB
www.sagkeengfamilytreatment.ca
Email CV to: hr@familytreatment.ca

Revenue and Expense Highlights

The Mikaaming Mino Pimatiziwin Healing Lodge (MMPHL) is a nonprofit Residential Program funded by Indigenous Services Canada(ISC). The Core funding provided for 2023-2024 was $2,244,208 with a budget adjustment of $1,568,032 for the year, giving us a total ISC funding of $3,812,240. MMPHL also received $37,358 from the areas of gym rental, staff meals, catering and $2,209,200 from the prior year giving us a total Revenue for the year of $4,217,798.

The expenses for 2023-2024 can be broken down into 5 Categories:

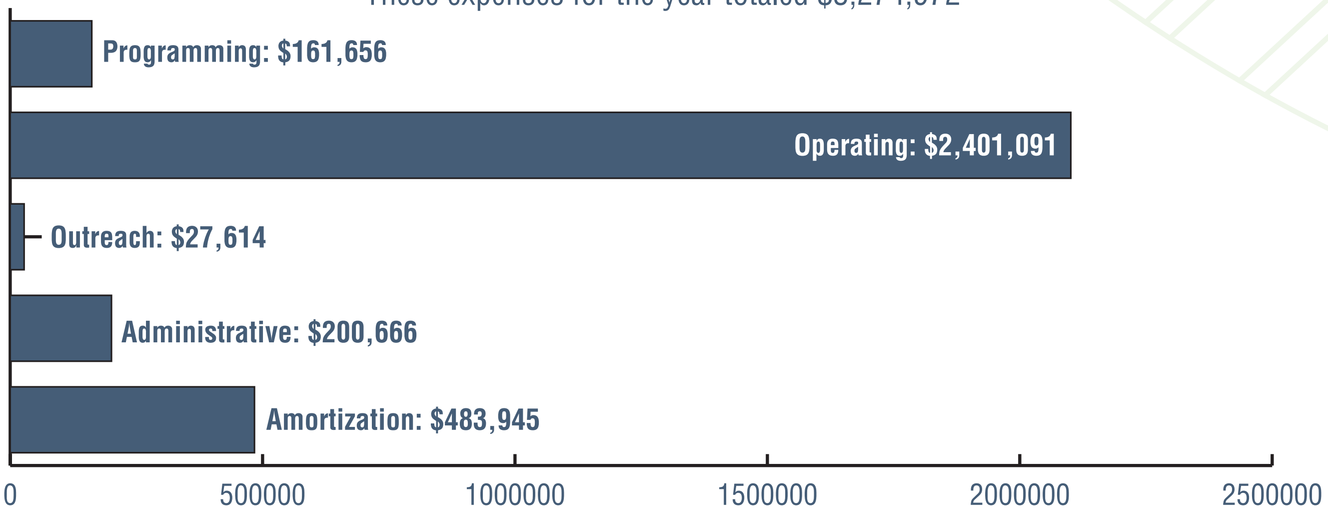
- One is the Operating expense of $2,401,091, this expense covers areas such as the food we provide to our residence, banking, insurances, office supplies, rent, repairs & maintenance, salaries, travel, phone and internet systems.
- The Second is the Amortization of $483,945, this is due to more items purchased in previous years for the land based program and new vehicles.
- Third is the Administrative expense of $200,666 which is the items such as our accreditation, board expense, professional fees, and MMPHL core trainings.
- Fourth is the Programming expense of $161,656 these areas take care of the class & daycare, cultural component, planned programming and the consultants for the program.
- Fifth is the Outreach which was $27,614, this is mainly the outreach to the community in areas such as treaty days, events offered to the community and the addictions awareness activities.

These expenses for the year totaled $3,274,972

Operating expenses

Year end March 31, 2024

These expenses for the year totaled $3,274,972



Submitted by

Wanda Alexander, Office Manager

Mikaaming Mino Pimatiziwin Healing Lodge
Financial Statements
March 31, 2024

Independent Auditor's Report

To the Board of Directors of Mikaaming Mino Pimatiziwin Healing Lodge:

Opinion

We have audited the financial statements of Mikaaming Mino Pimatiziwin Healing Lodge (the "Organization"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net assets 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 the Organization as at March 31, 2024, 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.

Basis for Opinion

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

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 Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

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- 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 Organization’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Winnipeg, Manitoba

August 10, 2024

MNP LLP

Chartered Professional Accountants

Mikaaming Mino Pimatiziwin Healing Lodge
Statement of Financial Position
As at March 31, 2024

	2024	2023
Assets		
Current		
Cash *(Note 3)*	**5,069,109**	4,042,052
Accounts receivable *(Note 4)*	**18,718**	62,211
Prepaids	**26,451**	26,451
	5,114,278	4,130,714
Capital assets *(Note 5)*	**2,185,648**	2,574,104
	7,299,926	6,704,818
Liabilities		
Current		
Accounts payable and accruals *(Note 6)*	**145,533**	135,051
Deferred contributions for capital assets *(Note 7)*	**1,841,000**	2,209,200
	1,986,533	2,344,251
Contingency *(Note 8)*		
Net Assets		
Net assets *(Note 10)*	**5,313,393**	4,360,567
	7,299,926	6,704,818

Approved on behalf of the Board

Director

Director

The accompanying notes are an integral part of these financial statements

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Mikaaming Mino Pimatiziwin Healing Lodge
Statement of Operations
For the year ended March 31, 2024

	2024	2023
Revenue		
Indigenous Services Canada	**3,812,240**	3,915,018
Other revenue	**37,358**	15,044
Deferred contributions from prior year for renovation project *(Note 7)*	**2,209,200**	2,577,400
Deferred contributions to subsequent year for renovation project *(Note 7)*	**(1,841,000)**	(2,209,200)
	4,217,798	4,298,262
Expenses		
Accreditation	**21,390**	8,714
Amortization	**483,945**	467,819
Bank charges and interest	**8,189**	4,862
Board expenses	**65,914**	48,546
Classroom and daycare supplies	**1,107**	3,764
Consulting	**49,631**	86,483
Cultural programs	**58,943**	62,013
Food	**87,592**	78,203
Insurance	**56,792**	69,533
Office	**26,658**	24,662
Outreach program	**27,614**	24,712
Professional fees	**34,826**	23,159
Program expense	**51,975**	39,588
Rent	**64,584**	75,845
Repairs and maintenance	**136,012**	102,371
Salaries and benefits	**1,891,799**	1,844,672
Telephone and utilities	**80,193**	108,626
Training and education	**78,536**	73,269
Travel	**49,272**	38,610
	3,274,972	3,185,451
Excess of revenue over expenses before other items	**942,826**	1,112,811
Other items		
Gain on disposal of capital assets	**10,000**	-
Excess of revenue over expenses	**952,826**	1,112,811

The accompanying notes are an integral part of these financial statements

MNP LLP

Mikaaming Mino Pimatiziwin Healing Lodge
Statement of Changes in Net Assets
For the year ended March 31, 2024

	2024	2023
Net assets, beginning of year	**4,360,567**	3,247,756
Excess of revenue over expenses	**952,826**	1,112,811
Net assets, end of year	**5,313,393**	4,360,567

The accompanying notes are an integral part of these financial statements

Mikaaming Mino Pimatiziwin Healing Lodge
Statement of Cash Flows
For the year ended March 31, 2024

	2024	*2023*
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	**952,826**	1,112,811
Amortization	**483,945**	467,819
Change in deferred contributions for renovation project	**(368,200)**	(368,200)
	1,068,571	1,212,430
Changes in working capital accounts		
Accounts receivable	**43,493**	(45,130)
Accounts payable and accruals	**10,482**	(41,135)
	1,122,546	1,126,165
Investing		
Purchase of capital assets	**(95,489)**	(226,875)
Increase in cash resources	**1,027,057**	899,290
Cash resources, beginning of year	**4,042,052**	3,142,762
Cash resources, end of year	**5,069,109**	4,042,052

The accompanying notes are an integral part of these financial statements

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MNP LLP

1. Incorporation and nature of the organization

Sagkeeng Mino Pimatiziwin Family Treatment Centre Inc. ("the Organization") was incorporated in the Province of Manitoba as a corporation without share capital on March 23, 2004 and began independent operations on November 1, 2004. On January 10, 2020, the Organization changed its name to Mikaaming Mino Pimatiziwin Healing Lodge. The Organization carried on its activities without pecuniary gain and with its mandate to treat families of First Nation and Inuit ancestry with substance abuse problems. The corporation is exempt from corporate taxation.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Cash

Cash includes balances with bank and GICs. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Revenue recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue 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.

Revenue received which is designated for capital purchases is deferred in the year of receipt and recognized annually at the same rate as amortization for the related assets.

Other revenue is recognized when services are provided and collectibility is reasonably assured.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at the following rates intended to amortize the cost of assets over their estimated useful lives. No amortization is taken on assets under construction until the assets are in use.

	Rate
Automotive	6 years
Computer equipment	3 years
Equipment	5 years
Furniture and fixtures	10 years
Office equipment	5 years
Buildings and structures	10 years

2. Significant accounting policies *(Continued from previous page)*

Use of estimates

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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization and deferred contributions for capital assets are based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in operations in the periods in which they become known.

Long-lived assets

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Organization performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying value of an asset, or group of assets, may not be recoverable. Impairment losses are recognized when undiscounted future cash flows from its use and disposal are less than the asset's carrying amount. Impairment is measured as the amount by which the asset's carrying value exceeds its fair value. Any impairment is included in operations for the year.

Deferred revenue

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Funding received under funding arrangements that relate to a subsequent fiscal period is reflected as deferred revenue on the statement of financial position in the year of receipt, and is matched with the related program expenses in the year of their occurrence.

Deferred contributions for capital assets

Deferred contributions for capital assets represent the unamortized portion of funding contributions for capital assets. Recognition of these amounts as revenue is deferred and recognized as revenue when the related capital assets are amortized.

Financial instruments

The Organization recognizes financial instruments when the Organization becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Organization may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Organization's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

2. Significant accounting policies *(Continued from previous page)*

Related party financial instruments

The Organization initially measures the following financial instruments originated/acquired or issued/assumed in a related party transaction ("related party financial instruments") at fair value:

- Investments in equity instruments quoted in an active market
- Debt instruments quoted in an active market
- Debt instruments when the inputs significant to the determination of its fair value are observable (directly or indirectly)
- Derivative contracts.

All other related party financial instruments are measured at cost on initial recognition. When the financial instrument has repayment terms, cost is determined using the undiscounted cash flows, excluding interest, dividend, variable and contingent payments, less any impairment losses previously recognized by the transferor. When the financial instrument does not have repayment terms, but the consideration transferred has repayment terms, cost is determined based on the repayment terms of the consideration transferred. When the financial instrument and the consideration transferred both do not have repayment terms, the cost is equal to the carrying or exchange amount of the consideration transferred or received.

At initial recognition, the Organization may elect to subsequently measure related party debt instruments that are quoted in active market, or that have observable inputs significant to the determination of fair value, at fair value.

The Organization has not made such an election during the year, thus all such related party debt instruments are subsequently measured at amortized cost.

The Organization subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Financial instruments that were initially measured at cost and derivatives that are linked to, and must be settled by, delivery of unquoted equity instruments of another entity, are subsequently measured using the cost method less any reduction for impairment.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of related party financial instruments are immediately recognized in excess of revenue over expenses.

Financial asset impairment

The Organization assesses impairment of all its financial assets measured at cost or amortized cost. The Organization groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

With the exception of related party debt instruments and related party equity instruments initially measured at cost, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party debt instruments initially measured at cost, the Organization reduces the carrying amount of the asset (or group of assets), to the highest of: the undiscounted cash flows expected to be generated by holding the asset, or group of similar assets, excluding the interest and dividend payments of the instrument; the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party equity instruments initially measured at cost, the Organization reduces the carrying amount of the asset (or group of assets), to the amount that could be realized by selling the asset(s) at the statement of financial position date.

Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

2. Significant accounting policies *(Continued from previous page)*

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenue over expenses in the year the reversal occurs.

3. Cash

	2024	*2023*
Cash in bank	**2,973,218**	3,946,161
Redeemable GIC - matured June 2024, earning interest at 4.00%	**95,891**	95,891
Redeemable GIC - matures January 2025, earning interest at 5.10% variable	**2,000,000**	-
	5,069,109	4,042,052

4. Accounts receivable

	2024	*2023*
Trade and other receivables	**14,218**	60,391
GST receivable	**4,500**	1,820
	18,718	62,211

5. Capital assets

	Cost	***Accumulated amortization***	***2024 Net book value***
Automotive	**431,413**	**207,680**	**223,733**
Computer equipment	**95,137**	**95,136**	**1**
Equipment	**776,218**	**752,731**	**23,487**
Furniture and fixtures	**348,267**	**315,723**	**32,544**
Buildings and structures	**3,936,898**	**2,033,633**	**1,903,265**
Office equipment	**58,255**	**55,637**	**2,618**
	5,646,188	**3,460,540**	**2,185,648**

	Cost	*Accumulated amortization*	*2023 Net book value*
Automotive	447,910	222,610	225,300
Computer equipment	95,137	93,799	1,338
Equipment	776,218	736,223	39,995
Furniture and fixtures	346,080	302,398	43,682
Buildings and structures	3,905,996	1,647,443	2,258,553
Office equipment	58,255	53,019	5,236
	5,629,596	3,055,492	2,574,104

6. Accounts payable and accruals

	2024	2023
Trade payables and accruals	**20,005**	6,378
Wages and vacation payable	**125,528**	128,673
	145,533	135,051

7. Deferred contributions for capital assets

	2024	2023
Balance, beginning of year	**2,209,200**	2,577,400
Revenue recognized during the year for renovation project	**(368,200)**	(368,200)
Balance, end of year	**1,841,000**	2,209,200

8. Contingency

The Organization is subject to funding recoveries according to its agreements with Indigenous Services Canada. Recoveries, if any, will be accounted for in the year of determination.

9. Commitments

The Organization has an occupancy agreement with the Sagkeeng First Nation for 5 years at an annual payment of $67,926 which expires April 1, 2025.

10. Net assets

Indigenous Services Canada provides funding for the operations of the Organization. Included in the funding provided is an amount specific to future replacement of eligible capital assets, referred to as moveable assets. As at March 31, 2024 the Organization has $58,639 in reserve after eligible purchases of moveable assets (2023 - $70,555).

The table below reflects management's tracking of the Organization's net assets.

	2024	2023
Moveable asset funded reserve, beginning of year	**70,555**	160,252
Funding for moveable asset replacements	**55,273**	53,663
Eligible purchases	**(67,189)**	(143,360)
Moveable asset funded reserve	**58,639**	70,555
Unrestricted net assets	**4,910,106**	3,925,107
Invested in capital assets	**344,648**	364,905
Net assets, end of year	**5,313,393**	4,360,567

11. Economic dependence

The Organization's primary source of revenue is through the federal government's Indigenous Services Canada. The funding can be cancelled if the Organization does not observe certain established guidelines. The Organization's ability to continue viable operations is dependent upon maintaining its right to follow the criteria within the federal government guidelines. The Organization believes that it is in compliance with the guidelines.

12. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments.

2025 Residential Program Schedule
January 7, 2025 – February 20, 2025
March 4, 2025 – April 17, 2025
April 29, 2025 – June 12, 2025
June 25, 2025 – August 7, 2025
August 26, 2025 – October 9, 2025
October 21, 2025 – December 4, 2025

While at the Healing Lodge, families will participate in spiritual ceremonies, individual and family counselling sessions, as well as parenting and life-skills lessons.

The staff of the Mikaaming Mino Pimatiziwin Healing Lodge look forward to working with the families committed to leading a healthy lifestyle.

Questions regarding our program can be directed to:

Reception

tel: 204.367.2172, fax: 204.367.2324

email: reception@familytreatment.ca

Merle Fontaine, Intake/Aftercare Coordinator

tel: 204.367.2172, fax: 204.367.2324

email: intake@familytreatment.ca

Program information and intake package is available on our website:

www.sagkeengfamilytreatment.ca

MIKAAMING MINO PIMATIZIWIN

HEALING LODGE

2023-2024 ANNUAL REPORT