MIKAAMING MINO PIMATIZIWIN

HEALING LODGE

2022-2023 ANNUAL REPORT

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MISSION & VISION STATEMENTS

MIKAAMING MINO PIMATIZIWIN

HEALING LODGE

Mission Statement

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.

Vision Statement

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

PRESIDENT'S MESSAGE

Aaniin!

The Board of Directors and our Elder Reg Nepinak of the Mikaaming Mino Pimatiziwin Healing Lodge (MMPHL), wish to express our sincere gratitude to the entire staff for their ongoing commitment to providing culturally centered services to Indigenous families and individuals seeking assistance in healing from the impacts of alcohol and other mood-altering drug use. During our board meetings, we look forward to hearing positive remarks from family members and community care providers who have experienced a positive impact on their daily lives through attending the MMPHL Healing Lodge family program. This information is derived from detailed reports compiled through AMIS (Addictions Management Information System - Thunderbird Partnership Foundation).

The MMPHL Executive Director, Kim Spence continues to lead her team and integrate with other key stakeholders, as well as maintain a positive rapport with the MMPHL Board of Directors and Elder.

Since March of 2020 when Covid-19 was declared a pandemic, MMPHL has continued to make significant strides in mitigating and implementing strategies to protect families, staff and care providers that enter the Lodge to participate in activities. Some of the land-based activities included medicine picking, gathering of grandfathers, classroom outings, and boating to mention a few.

Our Annual Report has abundant examples of accomplishments from the Residential Program.

A specific highlight is announcing the arrival of Elder Reg Nepinak who joined the MMPHL Board, providing and guiding us with teachings and traditional ways. We continue to follow our Strategic Work Plan and look back at a productive and successful year.

The MMPHL Board is comprised of the following individuals: Justin L. Courchene – appointed on July 21, 2020; John Miswagon – appointed on March 13, 2021; Marcella Fontaine – appointed Vice-Chair on April 24, 2021; Kathy Kishiqueb – appointed Secretary-Treasurer on April 24, 2021; and Ronald Linklater – appointed Chairperson on April 24, 2021.

To my fellow Board members, I thank you for making the commitment in participating in all our meetings and appreciate your advice and caring statements to staff and stakeholders of MMPHL.

This will be my final Presidents Message as I will formally conclude my board membership nine-year term in the 2023-2024 fiscal year. No doubt, being a member of MMPHL has changed me significantly and I will always be grateful for the invaluable support and advice throughout.

Mi'Iwe,

Ron Linklater
Chairperson, MMPHL

BOARD OF DIRECTORS

Ron Linklater
Board President/Chairperson
Couchiching First Nation Treaty #3,
Ontario

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

Kathy Kishiqueb
Secretary Treasurer
Onigaming First Nation Treaty #3,
Ontario

Justin Courchene
Board Member
Sagkeeng First Nation Treaty #1,
Manitoba

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

It is my pleasure to provide you with an update on the work done during the reporting period of April 1, 2022 to March 31, 2023. It has been a year of adjustment for Mikaaming Mino Pimatiziwin Healing Lodge (MMPHL). In late April to mid May, 2023 MMPHL experienced change to 2 significant management positions. As a team we acknowledge, Bernalda Robinson and Jacqueline Morrisseau for their years of service; their commitment, contributions and accomplishments have benefited the organization and team and we wish them all the best in their future endeavours. This year had many learning curves and challenges but also many wonderful learning opportunities. I acknowledge the new management team for their commitment and their perseverance to continually learn and grow into their roles. We strived to work, as a new team, to undertake the planning and implementation of the strategic planning objectives and fiscal planning for the upcoming years. The 2022-2026 Strategic Plan Objectives are: Public Relations & Communication; Building Our Bundle; Infrastructure & System Sustainability; Evolution of Service Delivery Practices; and Health & Safety.

To start off the year, in mid-April the management team had planned for a 4-day professional development and wellness activities for the Board of Directors and the MMPHL clinical staff which was, unfortunately, cut short due to pending inclement weather. We attended two of days that we planned and had to cancel the remaining activities to allow for safe travel back home. The remaining activities were rescheduled to later in the same year.

Board of Directors:

Ron Linklater, Board Chairperson	Addiction Specialist Representative
Marcella Fontaine, Board Vice-Chair	Sagkeeng First Nation Representative
Kathy Kishequeb, Secretary-Treasurer	Treaty 3 Representative
John Miswagon, Board of Director	Northern Representative
Justin Courchene, Board of Director	Sagkeeng First Nation Representative

EXECUTIVE SUMMARY

The Board of Directors meet quarterly throughout the year to provide governance oversight to MMPHL. During the meetings they are kept appraised of work done in all areas of the organization, program updates, participant feedback and any challenges that may exist. Their knowledge and expertise is vital for governance and the direction of MMPHL. They completed a refresher in Board Governance Training with Carol Hopkins of Thunderbird Partnership Foundation and Cultural Teachings with Three Wyndi's Healing as per ongoing training initiatives.

It has been a successful year and it is demonstrated by the number of requests MMPHL receives from outside organizations, some as from as far as Ontario, to come and tour the building and learn about the program. The focus on family unit and the cultural component is recognized as a leading practice in how to support healing to our Indigenous families.

Mikaaming Mino Pimatiziwin Healing Lodge continually strives for excellence in support of hope and recovery and our Occupancy Rate of 102% is evidence of that. Our staff are knowledgeable, committed, and considerate when providing care and support to the families as they start on their path to recovery. We continue to strive to provide quality service and we are also motivated to look at and engage in more innovative ways to maintain and/or surpass the quality work we currently provide.

We are extremely grateful for the ongoing support of the Elders, Knowledge Keepers and resource people that continue to attend and support MMPHL in providing culturally focussed healing and land based activities to our participants throughout the year in the program. Your commitment is commendable and MMPHL is fortunate to have be apart of our team.

We are extremely proud of the accomplishments we've seen in our families and staff as we make strides towards quality improvement.

Kimberley Spence

This report will cover a summary of admissions, program activity, participant evaluations and data outcomes during the period of April 1, 2022-March 31, 2023.

Mikaaming Mino Pimatiziwin Healing Lodge had a total of 6, 7-week residential family program cycles:

Cycle 1:	7- week Family Program	April 19, 2022- June 3, 2022
Cycle 2:	7- week Family Program	June 13, 2022- July 29, 2022
Cycle 3:	7- week Family Program	August 15, 2022- September 30, 2022
Cycle 4:	7- week Family Program	October 17, 2022- December 2, 2022
Cycle 5:	7- week Family Program	January 4, 2023- February 16, 2023
Cycle 6:	7- week Family Program	February 28, 2023- April 13, 2023

With COVID-19 slowing down, the Healing Lodge was able to open up at normal function. We still required all attending participants to have a negative COVID tests upon intake to continue to limit the spread of the virus.

Residential intake numbers from this reporting period: 86

Total Number of Admissions by Sex for adults and children combined:

**The following data is collected from AMIS database system from the NNADAP Intake/ Referral Form, Levels of Care and Client demographic record*

Total Number of admissions for periods starting 2022-04-01 and ending 2023-03-31			
	Males	**Female**	**Combined**
Inpatient admissions*	N=35	N=51	N=86

Beds Utilized for periods starting 2022-04-01 and ending 2023-03-31	
Centre Name	**Occupancy Rate**
Mikaaming Mino Pimatiziwin Healing Lodge	102%

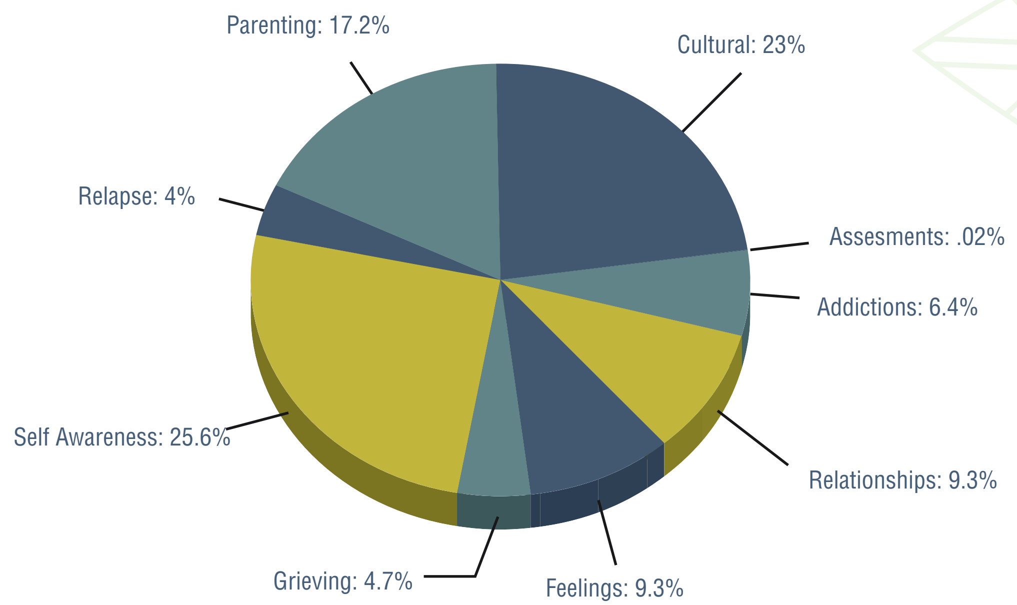
Occupancy rate increased by 39% from the previous year.

RESIDENTIAL PROGRAM REPORT

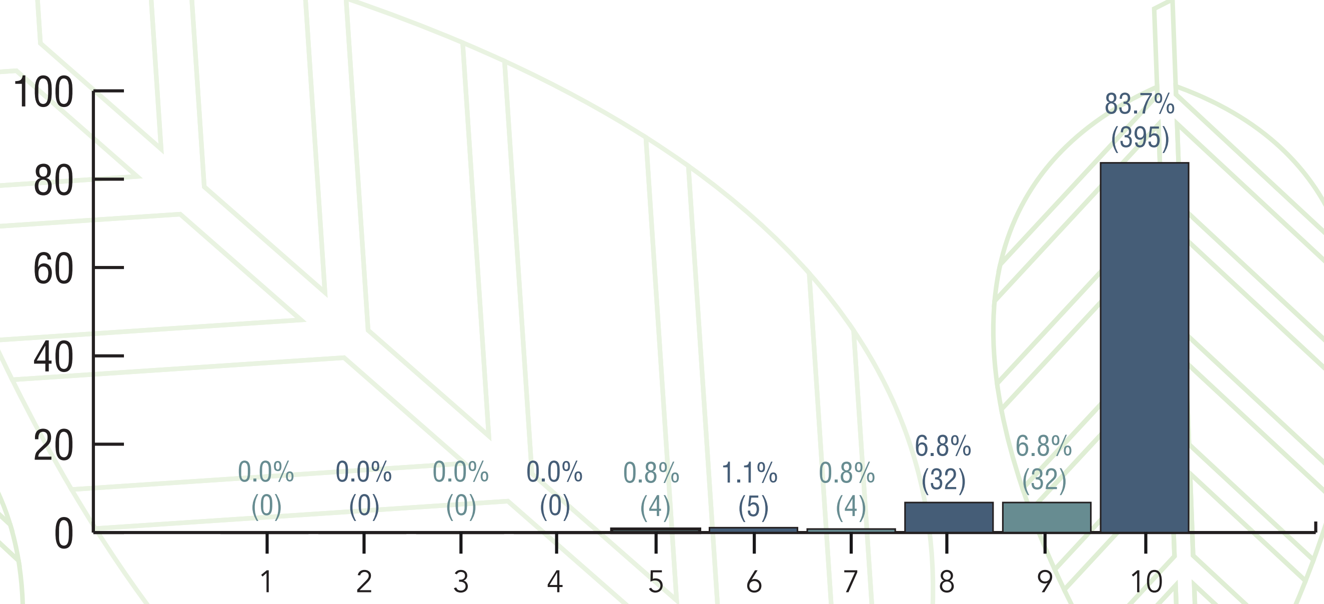
MMPHL Database: Post session evaluation

Participants attend Topic Sessions daily Monday to Friday, then fill out an evaluation after every session. This following chart explains the type of session delivered.

TYPES OF TOPIC SESSIONS

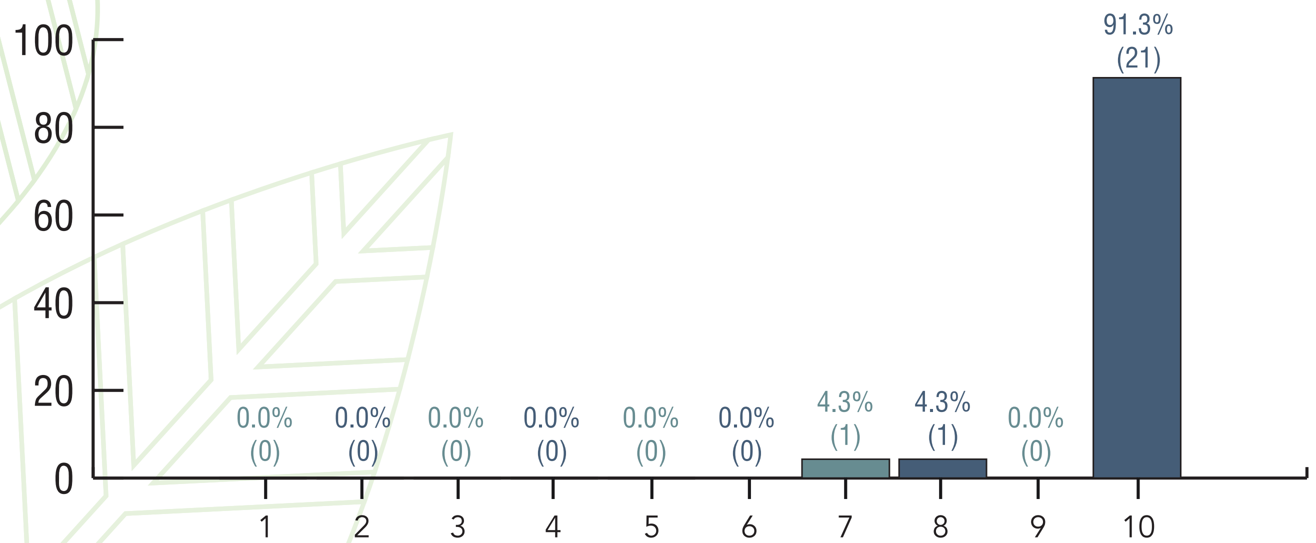


Participants are asked to *"rate overall experience with the topic session you participated in today," (1 being dissatisfied and 10 being satisfied)*



MMPHL Database: Final Questionnaire
(The graph does not include those participants who left the program prematurely)

Participants are asked to "*rate your overall experience while staying at the Mikaaming Mino Pimatiziwin Healing Lodge (1 being dissatisfied and 10 being satisfied)*"



When asked "What did you like best about the Lodge" they stated:

- All of it.
- Doing the fun activities.
- Everyone is friendly and very supportive.
- Family bonding.
- Guest speaker's/evening sessions.
- How everyone made you feel home away from home.
- I liked the cultural stuff they taught us.
- I liked the people in the Lodge. I liked the staff and the attendees and it feels like a family. We talk and connect with each other. I open my heart to other people.
- I liked the sessions and the sewing and rattling making in the Lodge as well as the sweats and arts and crafts.
- Learning about my culture, spirituality, healthy coping skills, sewing. I liked everything I learned here.
- Sweats, drum songs.
- The staff and cultural activities like making skirts, ribbon skirts, rattle and drums.

Highlighted areas: The Mikaaming Mino Pimatiziwin Healing Lodge has been trying to incorporate more land-based activities and land-based healing methods this year. We have purchased quads, a snowmobile and a side-by-side, which have been used for trail rides and going medicine picking. There have been many elders coming in to speak to our participants about many different teachings from colonization, tipi teachings, woman's teachings, and many other ceremonies and teachings. We've also had community members come in to our Healing Lodge to share their skills like drumming and singing, beading and sewing.

Challenges: Some of the challenges we've had this year was mainly being short staffed, which has prevented follow through with planned outings or activities. When short staffed, staff would plan an in house activity such as a craft, an activity in the gymnasium, or family time. Another challenge we've experienced is the high number of participants dealing with severe withdrawals during the first few weeks of the program. This has had a significant impact on the attendance of programming and childcare and highlights the need for detox or a stabilization unit as part of entering residential treatment.

Future Goals: Some of our future goals for the coming years include having a Stabilization Unit, creating a more in-depth land-based program which involves being out on the land more frequently, equine therapy, and creating a Traditional Parenting Program. Other ideas include modifying the program to allow for time to detox and withdraw in a safe and comfortable environment, as well as reviewing the entire program as a whole, to change areas that are evolving eg. addictions, relapse, mental health, etc.).

The MMPHL staff have participants create "Letters to the Next group". These letters are posted for the next families to read when they arrive. They can write about their own experiences, challenges they've had to face, or things they enjoyed during their stay in hopes to give the next participants motivation and encouragement. Here are some of the letters made recently:

RESIDENTIAL PROGRAM REPORT

~Good Day Peoples, just would like to extend my welcome to the new group.

This was my first time in treatment and I learned a lot.

So follow the rules and just let go of

Everything you need.

In the end it will help you down your healing path, it's all up to you. What you put in

Is why you will get out of it. So have fun and take it

Day by day. Yours truly, Blue Humming Bird Woman. ~

~I am Grateful I was given the opportunity

To come to the Sagkeeng Healing Lodge to begin my healing Journey.

The staff are very helpful and the programs are also very encouraging.

I was really scared and unsure about

change, but I really love the feeling of being sober and happy.

I strongly believe that anyone can beat the

Battle of ADDICTION if you really put your mind to it.

Believe in yourself. Good Luck ☺ ~

Another activity Participants do during their stay is creating "I Am Declarations" This activity is part of the Self Esteem session. This Declaration gives the participant a powerful sense of how they see themselves. At their graduation celebration, Participants are given the chance to share their declaration by reading it aloud to everyone. Here are a few "I am Declarations" made by previous participants:

~ I am nice because I think of others before myself.

I am strong because I faced obstacles that I thought would destroy me.

I am a good friend because I am loyal and trustworthy & I keep it real from the beginning.

I am a quick learner because I love to learn & I am determined and motivated.

I am beautiful, strong & powerful because I can do anything I put my mind to. ~

Emerging from the COVID-19 pandemic presented itself to be a year of challenge and change. Navigating a rapidly evolving regulatory landscape for COVID-19 compliance, as well as managing new responsibilities and expectations in the post-pandemic workplace was a continued effort.

The pandemic resulted in a renewed emphasis on the 'human' part of HR's job. In addition to the increasingly difficult market in which to find, recruit, hire and retain the best people, it became evident that understanding the challenges our employees face, what they are struggling with inside and outside of work was perhaps our biggest challenge of all. Consequently, workforce engagement, maintenance, more flexibility, maintaining work-life balance, and raising employee morale were highlighted as long-term Human Resource Management goals.

Changeover of key management positions was an significant adjustment for the organization as a whole. The Management Team would like to acknowledge and commend the staff for their patience and continued commitment to the Healing Lodge during this period of transition.

As per Accreditation requirements, staff are provided training on First Aid/CPR, Medication Administration, Infectious Disease Control, Continuous Quality Improvement, Self-harm, ASIST, Trauma Informed Care, and Diversity and Cultural Awareness. Additional on-line training is also provided through the Thunderbird Partnership Foundation, Crisis & Trauma Resource Institute, ACHIEVE Centre for Leadership, SAFE Work Manitoba and many other on-line platforms.

The Mikaaming Mino Pimatiziwin Healing Lodge Inc. continually supports staff efforts to maintain their status of certified addictions workers and encourages new staff to pursue this certification. The Healing Lodge also offers support for continued education efforts such as Focussing Oriented Therapy, Health & Safety Committee Training, Administrative Support Training, and Management Training. The purpose of providing training and education opportunities is to enhance staff development, improve employee retention and to promote successful recruitment. The Mikaaming Healing Lodge turnover rate for 2022-23 was 6%.

Workplace wellness programs at the Mikaaming Healing Lodge include a complete benefits package for full-time employees, as well as in-house access to wellness initiatives such as reiki, one-on-one counselling, medicine picking, and an array of ceremonies.

Mikaaming Mino Pimatiziwin Healing Lodge Inc. continually strives to offer competitive wages, room for advancement, staff appreciation incentives, opportunities for training, and a supportive Management Team.

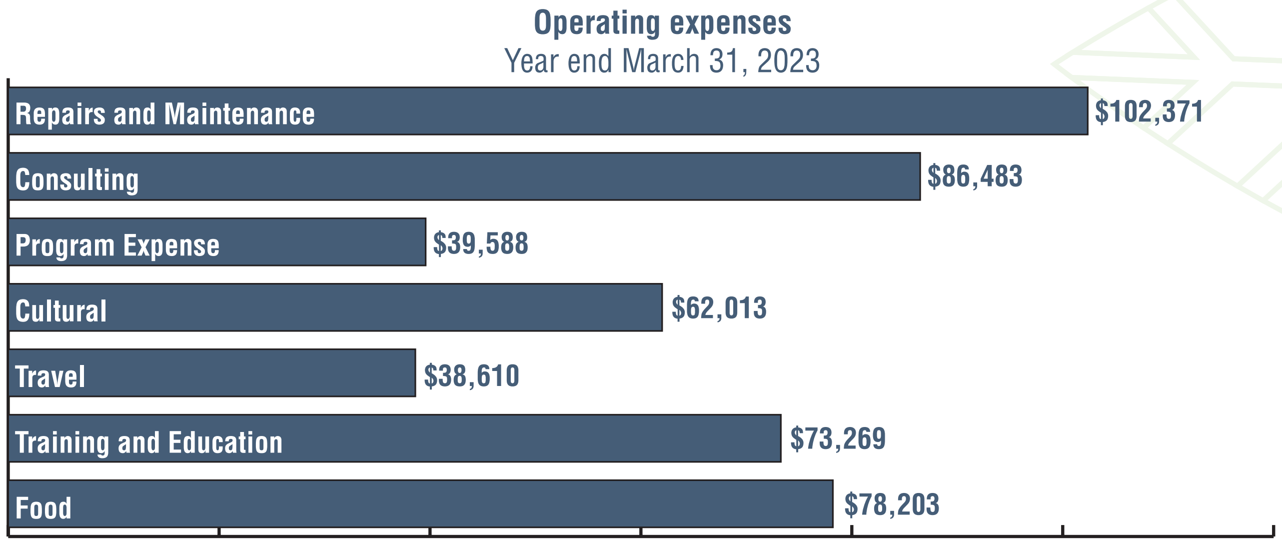
Esther Campbell,
Human Resource Manager

As of March 31, 2023, Mikaaming Mino Pimatiziwin Healing Lodge (MMPHL) received $3,915,018 from Indigenous Services Canada, $368,200 of deferred revenue from prior year for renovation project and $15,044 from other revenue such as staff meals, catering, and gym rental. Our Total revenue for the year was $4,298,262 and our total expenses was $3,185,451 leaving us with a surplus of $1,112,811.

Expenditures

Some of our key operating expenses are:

- Repair & Maintenance of the Lodge is important to provide a safe, clean, and comfortable environment.
- Consultants are important in providing extra support in areas of expertise such as Elders Counselling Services, Contract work for projects and IT services.
- The Program expense covers planned activities with the families, such as family outings, activities, and teachings.
- Cultural is one of our core components of the program which is based on the Culture and traditions. It covers many areas such as Ceremonies, Sweats, Cultural supplies and teachings.
- The Travel expense is what gives us the ability to transport our families to planned outings & activities.
- Training & Educating is one of our core requirements in obtaining our Accreditation. These trainings cover many areas such as Mental health, Addictions, First Aid, Nonviolent Crisis Intervention etc.
- Food is an essential part of programming where we can provide our families with healthy meals & snacks throughout the program.



Submitted by

Wanda Alexander,
Office Manager

The Mikaaming Mino Pimatiziwin Healing Lodge would like to acknowledge and express our gratitude to all of our staff who were a part of our team throughout this past year.

MANAGEMENT & ADMINISTRATION

Alexander, Wanda
Bruyere, Danielle
Campbell, Esther
Morrisseau, Jacqueline
Munroe-Bruyere, Whitney
Robinson, Bernalda
Sinclair, Caroline
Soldier, Havanah
Spence, Kim

CLINICAL

Barnard, Kachina
Berthelette, Jacqueline
Berthelette, Patrick
Bruyere, Erin
Courchene, Leone
Courchene, Lorraine
Courchene, Wayne
Eaglestick, Kayla
Fontaine, Merle
Fontaine, Michelle
Laforte, Cameron
Lemire, Tessa
Littlejohn, Wyatt
Loane, Darlene
Mann, Tiffany
Morrisseau, Diane
Munro-Bruyere, Nicholas
Robertson, Patricia
Robinson, Calan
Spence, Sarah
Starr, Akiva
Starr, Blanche
Starr, Loretta
Swampy, Sandra

CULTURAL

Paul, Vernon
Robinson, Melvin

KITCHEN

Chartrand, Melanie
Mann, Terrance
Simard, Anita
Smith, Cody-Marie

MAINTENANCE & CUSTODIAL

Bruyere, Joseph
Desjarlais, Walter
Fontaine, Christopher
Guimond, Larry
Lamy, Tanis
Sinclair, Beatrice

SECURITY

Dorie, Andrew
Leask, Phelan
Newton, Braedan
Simard, Jamie Jr.
Sinclair, Les

Mikaaming Mino Pimatiziwin Healing Lodge
Financial Statements
March 31, 2023

MNP LLP

AUDITED FINANCIAL STATEMENTS

Independent Auditor's Report

MNP

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, 2023, 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, 2023, 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.

MNP LLP
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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

July 22, 2023

MNP LLP

Chartered Professional Accountants

Mikaaming Mino Pimatiziwin Healing Lodge
Statement of Financial Position
As at March 31, 2023

	2023	2022
Assets		
Current		
Cash *(Note 3)*	**4,042,052**	3,142,762
Accounts receivable *(Note 4)*	**62,211**	17,081
Prepaids	**26,451**	26,451
	4,130,714	3,186,294
Capital assets *(Note 5)*	**2,574,104**	2,815,048
	6,704,818	6,001,342
Liabilities		
Current		
Accounts payable and accruals *(Note 6)*	**135,051**	176,186
Deferred contributions for capital assets *(Note 7)*	**2,209,200**	2,577,400
	2,344,251	2,753,586
Contingencies *(Note 8)*		
Net Assets		
Net assets *(Note 10)*	**4,360,567**	3,247,756
	6,704,818	6,001,342

Approved on behalf of the Board

Director

Kathy Lehugeur

Director

The accompanying notes are an integral part of these financial statements

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MNP LLP

AUDITED FINANCIAL STATEMENTS

Mikaaming Mino Pimatiziwin Healing Lodge
Statement of Operations
For the year ended March 31, 2023

	2023	2022
Revenue		
Indigenous Services Canada	**3,915,018**	3,827,959
Other revenue	**15,044**	10,031
Revenue deferred in prior period for capital asset	**-**	4,902
Deferred contributions from prior year for renovation project *(Note 7)*	**2,577,400**	2,945,600
Deferred contributions to subsequent year for renovation project *(Note 7)*	**(2,209,200)**	(2,577,400)
	4,298,262	4,211,092
Expenses		
Accreditation	**8,714**	7,127
Amortization	**467,819**	446,543
Bank charges and interest	**4,862**	5,706
Board expenses	**48,546**	56,872
Classroom and daycare supplies	**3,764**	4,279
Consulting	**86,483**	64,275
Food	**78,203**	58,515
Insurance	**69,533**	57,860
Native healing	**62,013**	64,269
Office	**24,662**	17,853
Professional fees	**23,159**	20,040
Program expense	**39,588**	158,630
Promotion	**24,712**	14,531
Rent	**75,845**	85,390
Repairs and maintenance	**102,371**	101,880
Salaries and benefits	**1,844,672**	1,969,024
Telephone and utilities	**108,626**	88,344
Training and education	**73,269**	29,554
Travel	**38,610**	48,997
	3,185,451	3,299,689
Excess of revenue over expenses	**1,112,811**	911,403

The accompanying notes are an integral part of these financial statements

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MNP LLP

AUDITED FINANCIAL STATEMENTS

Mikaaming Mino Pimatiziwin Healing Lodge
Statement of Changes in Net Assets
For the year ended March 31, 2023

	2023	2022
Net assets, beginning of year	**3,247,756**	2,336,353
Excess of revenue over expenses	**1,112,811**	911,403
Net assets, end of year	**4,360,567**	3,247,756

The accompanying notes are an integral part of these financial statements

MNP LLP

Mikaaming Mino Pimatiziwin Healing Lodge
Statement of Cash Flows
For the year ended March 31, 2023

	2023	2022
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	**1,112,811**	911,403
Amortization	**467,819**	446,543
Change in deferred contributions for renovation project	**(368,200)**	(368,200)
Change in deferred revenue for capital asset	**-**	(4,902)
	1,212,430	984,844
Changes in working capital accounts		
Accounts receivable	**(45,130)**	(3,913)
Prepaids	**-**	(8,887)
Accounts payable and accruals	**(41,135)**	24,629
	1,126,165	996,673
Investing		
Purchase of capital assets	**(226,875)**	(35,731)
Increase in cash resources	**899,290**	960,942
Cash resources, beginning of year	**3,142,762**	2,181,820
Cash resources, end of year	**4,042,052**	3,142,762

The accompanying notes are an integral part of these financial statements

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. 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

AUDITED FINANCIAL STATEMENTS

Mikaaming Mino Pimatiziwin Healing Lodge
Notes to the Financial Statements
For the year ended March 31, 2023

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.

AUDITED FINANCIAL STATEMENTS

Mikaaming Mino Pimatiziwin Healing Lodge
Notes to the Financial Statements
For the year ended March 31, 2023

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

	2023	*2022*
Cash in bank	**3,946,161**	3,046,871
Redeemable GIC - maturing June 2023, earning interest at 1.15% (2022 - 0.35%).	**95,891**	95,891
	4,042,052	3,142,762

4. Accounts receivable

	2023	*2022*
Trade and other receivables	**60,391**	15,057
GST receivable	**1,820**	2,024
	62,211	17,081

5. Capital assets

	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**

	Cost	*Accumulated amortization*	*2022 Net book value*
Automotive	253,522	169,043	84,479
Computer equipment	95,137	91,606	3,531
Equipment	773,693	719,282	54,411
Furniture and fixtures	316,119	292,998	23,121
Buildings and structures	3,905,996	1,264,344	2,641,652
Office equipment	58,255	50,401	7,854
	5,402,722	2,587,674	2,815,048

6. Accounts payable and accruals

	2023	2022
Trade payables and accruals	**6,378**	5,528
Wages and vacation payable	**128,673**	170,658
	135,051	176,186

7. Deferred contributions for capital assets

	2023	2022
Balance, beginning of year	**2,577,400**	2,950,502
Revenue recognized during the year for capital assets	**-**	(4,902)
Revenue recognized during the year for renovation project	**(368,200)**	(368,200)
Balance, end of year	**2,209,200**	2,577,400

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, 2023 the Organization has $70,555 in reserve after eligible purchases of moveable assets (2022 - $160,252).

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

	2023	2022
Moveable asset funded reserve, beginning of year	**160,252**	136,232
Funding for moveable asset replacements	**53,663**	52,100
Eligible purchases	**(143,360)**	(28,080)
Moveable asset funded reserve	**70,555**	160,252
Unrestricted net assets	**3,925,107**	2,849,856
Invested in capital assets	**364,905**	237,648
Net assets, end of year	**4,360,567**	3,247,756

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.

2024 INTAKE DATES

Cycle 1:	January 3, 2024 - February 16, 2024
Cycle 2:	February 27, 2024 - April 12, 2024
Cycle 3:	April 23, 2024 - June 7, 2024
Cycle 4:	June 18, 2024 - August 2, 2024
Cycle 5:	August 20, 2024 - October 4, 2024
Cycle 6:	October 22, 2024 - December 6, 2024
Office Closure:	December 23, 2024 - January 3, 2025
Cycle 1:	January 7, 2025 - February 20, 2025

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HEALING LODGE

2022-2023 ANNUAL REPORT