

ABEGWEIT FIRST NATION



ANNUAL REPORT

2022 - 2023

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TABLE OF CONTENTS

MESSAGE FROM THE CHIEF	3
BAND EMPLOYMENT BREAKDOWN	4
EDUCATION	5
STUDENT BREAKDOWN (OVER THREE YEARS).....	6
ABEGWEIT EARLY CHILDHOOD CENTRE - ABORIGINAL HEADSTART ON RESERVE.....	7
ECONOMIC DEVELOPMENT	9
ABEGWEIT BLUEBERRY FIELDS	11
NATURAL RESOURCES	12
SOCIAL DEVELOPMENT	17
INCOME ASSISTANT PRE-EMPLOYMENT PROGRAM.....	18
HOUSING	20
HEALTH AND WELLNESS.....	23
HEALTH CENTRE PROGRAMS AND SERVICES	23
MENTAL WELLNESS AND ADDICTIONS PROGRAM	25
ENHANCED HOME AND COMMUNITY CARE PROGRAM	26
MATERNAL CHILD HEALTH	26
MI'KMAQ HEALTH SYSTEMS NAVIGATOR.....	27
JORDAN'S PRINCIPLE	27
HEALTH PROMOTIONS	28
ABEGWEIT IN THE NEWS	29
CELEBRATING 50 YEARS OF ABEGWEIT FIRST NATION	29
ABEGWEIT FIRST NATION CALLS FOR RENAMING OF SAVAGE HARBOUR.....	30
ABEGWEIT HONOURS INDIGENOUS VETERANS DAY	31
FIRST NATIONAL DAY FOR TRUTH AND RECONCILIATION CEREMONY.....	31
ABEGWEIT FIRST NATION WELCOMES CANADA GAMES TORCH RELAY	32
ASHLEY BRADLEY BECOMES FIRST MI'KMAQ NURSE PRACTITIONER	33
TOBACCO AND FUEL TAX REBATES AND SPENDING	35
CONSOLIDATED FINANCIAL STATEMENTS - ABEGWEIT FIRST NATION.....	36
APPENDIX A.....	36

MESSAGE FROM THE CHIEF



As proud Chief of Abegweit First Nation, it is my honour to present to you our 2022-2023 Annual Report. The work highlighted within this report showcases the accomplishments of our community between April 1, 2022, to March 31, 2023.

As we reflect on the year, it is inspiring to see how our community continues to grow stronger together. This year marked our journey back to normalcy following the challenges of COVID-19, as we began to reconnect, rebuild, and move forward. We also weathered the impacts of Hurricane Fiona, which tested our resiliency once again.

Amid those challenges, we celebrated tremendous achievements as a community. This year, we saw the opening of our new Early Childhood Centre, a place where future generations can learn, play and grow. As well as the addition of a new community outdoor rink, creating a space for our families to gather, stay active, and feel a sense of belonging.

Our commercial building is nearing completion – a project that signifies economic opportunity for Abegweit. Construction has also begun on the Active Transportation Project, creating active space for community members, and reconnecting our people with the Hillsborough River. Our on-going housing initiatives continue to support our growing population, and our Natural Resources Department has dedicated themselves to the recovery efforts from hurricanes.

This year, we were proud to celebrate 50 years of Abegweit First Nation becoming its own independent Band. We also made strides in areas that matter deeply to Mi'kmaq people such as calling on government to rename the communities of Savage Harbour, Savage Bay, Savage Wharf, and Savage Harbour cottage area. By removing derogatory and racist language, we take an important step toward reconciliation and respect for our people.

These achievements are a testament to the strength and determination of our community. As we look forward to the coming year, we are committed to continuing this important work. I'd like to personally thank our community for its efforts and contributions in the 2022-2023 year. As we move forward, let us continue to work together to create a thriving future for all Mi'kmaq people of Abegweit First Nation, with one voice - ours!

Wela'lioq,

Chief Junior Gould



BAND EMPLOYMENT BREAKDOWN

Individuals Employed by the Band 2022-23	Community Members	Non-Community Members
Band Administration	25	7
Construction	13	1
Health Department & Early Childhood Centre	20	19
Commercial Fisheries	36	2
Band Owned Businesses	17	25
Summer Students	17	-
Other (Stream Enhancement, Seasonal)	37	4
Grand Totals	165	58
	223	

EDUCATION

During the 2022-23 year, COVID-19 restrictions in schools were lifted. Restrictions were replaced with recommendations of routine public health measures including masking, urging students to stay home when they feel unwell, promoting good hand hygiene, routine cleaning, disinfection, encouraging outdoor time and improving air quality in schools. It was the first year in over two years where students were able to experience a school setting without restrictions. Our students have been faced with many challenges during the last couple of years, which they continued to show their ability to cope with these changes. We applaud their resilience during this unprecedented time.

During the school year, we requested to increase the level of academic support for our students at Morell Regional High School and Morell Consolidated. We requested to create an Indigenous Resource Teacher position which was successful. The Indigenous Resource Teacher was a shared Public Schools Branch position between the two schools and was funded by our Tuition Reinvestment Funds within the Public Schools Branch. The resource teacher, Megan MacGregor or as referred by "Ms. M" was shown to be a great fit for our students. She worked collaboratively with our students, parents, and programs within the community. We are thankful for the support she has provided.

We received a new allocation of funding from Indigenous Service Canada for menstrual products. This funding was to help alleviate the high cost of monthly products. The funding was distributed to female students in Grades 5 – 12.

Our Early Childhood Centre, which houses our K4 students, finally moved into their new centre. This much anticipated move was embraced by the community as our youngest generation would now be learning in a new facility with an increased space and an improved outdoor learning setting.

We continued with ongoing negotiations with Indigenous Services Canada regarding our PEI funding formula. We were successful in securing additional funding in some areas, with the plan to continue negotiations. It is our goal for our students' funding to be comparable to the provincial rates within our province.

At the end of the 2022-23 year, we said farewell to Carolyn Sark. Carolyn was our Director of Education for many years. She was a great advocate for our students. She was a key player in securing additional funding within our Education Department. We are thankful for the great wealth of knowledge and experience she brought to our Education Department and to Abegweit First Nation. Happy retirement, Carolyn!





As Carolyn retired, we welcomed Michelle Marshall as our new Director of Education. Michelle brings firsthand experience and knowledge of the challenges and gaps that our students face within the education system. She looks forward to continuing her advocacy for our students and families, with the goal of a successful educational experience for all.

Michelle is a proud Abegweit First Nation band member. She resides in Scotchfort with her husband and two young children. She is a graduate of New Brunswick Community College and University of Prince Edward Island.

Student Breakdown (Over three years)

Breakdown of Students Funded by Band	2020-21	2021-22	2022-23
Head Start Program	4	2	2
Elementary	52	50	49
Junior High	4	6	3
High School	24	21	25
Post-Secondary	6	9	10
Total Students Funded	90	88	89
Graduates			
High School Graduates	3	2	6
Post-Secondary Graduates	0	1	2
Post-Secondary Deferrals	0	0	0

Abegweit Early Childhood Centre – Aboriginal Headstart On Reserve

The Abegweit First Nation Early Childhood Centre is a provincially licensed Early Childhood Centre that offers high quality, affordable education, and care for infants nine months old to school entry age. The Centre operates Monday to Friday, year-round from 7:45am to 4:15pm.

Our Early Childhood Educators follow the provincial Early Learning Framework, as well as the Assessment for Quality Improvement framework to ensure high-quality childcare services. The Abegweit Early Childhood Centre is grateful to have Elder Georgina Francis visit twice a week to teach the children and educators Mi'kmaq language. In addition, an Occupational Therapist and Speech Language Pathologist visits the Centre once a week for children who require these services. Abegweit First Nation is thrilled to have these services for children to support their early learning and development.

In July 2022, we moved into our new building. We are currently waiting for our playground to get built but we are happy to have a fence in our backyard.

Our staff in the 2022-2023 year included:

- one Director
- two Infant Early Childhood Educators
- one Toddler Teacher (2 year old)
- one Preschool Teacher (3 & 4 year olds)
- one Jordan's Principle Support Workers
- one Pedagogical Support worker
- one Cook

Children's enrollment was:

- six infants (9 months – 22 months)
- five toddlers (2 years old)
- 11 preschoolers (3-5 years old)

The Abegweit Early Childhood Centre is continuously growing, and families are encouraged to register their children for the waitlist as soon as possible. Please contact 902-676-2412 or earlychildhood@abegweit.ca.





ECONOMIC DEVELOPMENT



Commercial Centre

We are near completion of our new commercial centre; we are in the process of completing interior finishes, moving in furniture, and installing IT equipment and systems. The building will be in full commission in the coming months. We like to give a special thanks to all our funding partners who made this build possible, including Indigenous Services Canada, Atlantic Canada Opportunities Agency, the Province of Prince Edward Island, Employment and Social Development Canada, Community Foundations of Canada, and the community of Abegweit First Nation! We also like to thank our construction partners, JCJ & Associates and ARCHwork Studio, as well as the many incredible subcontractors that contributed to this build. We are excited to see what's possible with this amazing facility!

Outdoor Community Rink

Our economic development team was also successful in securing funding for a new outdoor community rink! With support from the Canada Community Revitalization Fund, Abegweit was able to construct a large, state-of-the-art outdoor community rink, next to its newly renovated ballfield in Scotchfort. The rink will allow community members to keep active in the winter months and provide space for more sport programming in the summer months. We like to thank our funding partners at ACOA for supporting this project and our Abegweit First Nation construction crew for helping assemble the boards. Game on!



Active Transportation Project

We are also excited to begin work on our Active Transportation project. This project will create new paved walkways, street lighting, highway improvements, and an underground pedestrian tunnel beneath the route 2 highway. Below is an image of the concrete forms for our underground pedestrian pedway being delivered to Scotchfort this past summer. We are planning to have this project complete by the end of 2023! Stayed tuned on our social media platforms for more exciting updates.



Tourism Infrastructure Projects

Our Economic Development team is happy to unveil two conceptual site plans for tourism infrastructure projects, one in Scotchfort and one in Rocky Point. The project in Scotchfort, known as Abegweit Cultural Grounds and Active Adventures, is a tourism centre along the Hillsborough River in the Scotchfort reserve. The tourism centre will feature office space, public bathrooms, equipment storage, and a visitor information kiosk where guests can get more information on the community and book tourism experiences, including kayak and e-bike rentals to take advantage of the new active transportation infrastructure. The project in Rocky Point is known as Skamq̓n Chalets, it features high-end, Indigenous-themed chalets, a multipurpose centre, and a renovated Blockhouse Point Lighthouse that guests can book for overnights stays. Abegweit Economic Development will be working closely with our partners and potential funders in the coming year to secure dollars to help turn both plans into a reality.



Epekwitk Gas Bar

In the world of retail, we are happy to announce our new general manager of the Epekwitk Gas Bar, Stephanie Francis! Stephanie is a Abegweit First Nation Band member from the Rocky Point area that has been working at the gas bar in an assistant manager role over the past several years. She is a very keen and driven professional who has big plans for the gas bar, including improving product offerings and service delivery. Congratulations Stephanie!

New Community Docuseries

Finally, we are super pleased to introduce episode one of our community docuseries: Growing with Our People. This episode features many of the great projects taken place in the community, with a focus on residential projects, and introduces our incredible team here at Abegweit First Nation! Have a watch and let us know what you think:

https://www.youtube.com/watch?v=K_K7R-8RmwQ

Abegweit Blueberry Fields

Abegweit continues to focus on improving our yields by enhancing crop management and harvesting practices in our blueberry fields. Abegweit sells blueberries to Wyman's, who provide custom services to the Band. Abegweit harvests and transports the blueberries to the plant. Abegweit uses our own walk-behind harvesters that are manufactured by Acadian Metals in Tignish PEI. Each year we produce approximately 90 thousand pounds of berries. Prices fluctuate each year to a low of .30 cents per pound to over \$1. per pounds.

NATURAL RESOURCES

During the 2022-2023 fiscal year, the Abegweit Natural Resources Department (NRD) continued its mission to sustainably manage and enhance natural resources for the Abegweit First Nation. This year was marked by significant progress in our fisheries, conservation efforts, and emergency preparedness, while navigating new challenges posed by the devastation of Hurricane Fiona in late September and the lingering effects of the COVID-19 pandemic from the previous year.

The NRD is composed of several key divisions, each contributing to the overall mission through specialized operations and initiatives:

1. Fisheries
2. Guardians
3. Abegweit Conservation Society (ACS)
 - a. Forestry
 - b. Stream Enhancement
 - c. Abegweit Biodiversity Enhancement Hatchery
4. Emergency Measures Organization (EMO)

Fisheries

The Fisheries Division had a productive year, successfully managing the communal-commercial lobster and snow crab fisheries, despite the significant challenges posed by Hurricane Fiona. The division maintained its dedication to sustainable resource management, while also seeking new opportunities for growth within the fisheries sector.

The hurricane, which struck in late September, caused moderate damage to two lobster vessels that were still in the water, while the remaining seven vessels, dry-docked in Scotchfort, sustained minor damage. Repairs to wharves and infrastructure were also necessary to ensure safe operations for both lobster and snow crab fisheries. Despite these setbacks, the division quickly mobilized resources and worked diligently to restore operations, allowing the community's fishing activities to resume with minimal disruption. Key highlights include:

Lobster Season

- The 2022 lobster season employed 21 community members.
- The season started on time with prices ranging from \$9.00/\$7.75 to \$8.50/\$6.75 per pound.
- Lobster landings showed a steady performance when compared to 2021, reflecting the ongoing efforts to maintain sustainable fishing practices.

Lobster Landings 2022			
Vessel	Harbour	2021 Pounds	2022 Pounds
Fermoy Fisher	Red Head	18,140	16,952
Madison & Noah	Red Head	10,381	17,419
Captian's Quarters	Red Head	8,429	9,509
Weather Oar Knot	Red Head	11,272	10,738
Covehead Rover	Naufrage	25,072	24,085
Gone Gulping	Naufrage	18,327	14,506
Abegweit Spirit	Naufrage	14,455	12,182

Snow Crab Season

- The 2022 snow crab season employed 10 community members.
- The season started on April 13, 2024 after the usual weather/safety calls and saw a large quota decrease due to biomass projections by DFO science.

Snow Crab Landings 2021 & 2022			
Vessel	Harbour	2021 Pounds	2022 Pounds
Crabin Fever	Souris	191,020	96,170
Max'D Out	Souris	205,890	95,323

Abegweit Conservation Society (ACS)

The ACS made significant progress in conservation and sustainability efforts, though the environmental impacts of Hurricane Fiona had far-reaching effects. The storm caused substantial tree blowdowns, impacting conservation activities. Immediate community priorities shifted to clearing blown-down trees on reserve properties, which delayed some conservation work. Key areas affected by the storm included:

- **Forestry:** Tree blowdowns impeded access to forestry management areas and roads.
- **Stream Enhancement:** Blocked rivers and access points disrupted enhancement projects.
- **ABEH:** Blocked rivers and access points disrupted brood stock collection for the hatchery.

Despite these challenges, the ACS continued its work, completing key tasks across its divisions.

Forestry

- Successfully renegotiated agreements with funders, securing support for upcoming years.
- Continued sustainable forestry practices to ensure long-term community and environmental benefits.

Stream Enhancement:

- Continued annual enhancement projects on the Morell and Midgell rivers with support from local partners and federal assistance.
- Conducted stream surveys, erosion mitigation, and other activities to conserve these vital ecosystems.

Abegweit Biodiversity Enhancement Hatchery (ABEH):

- ABEH continued its production of Atlantic Salmon and Brook Trout for release across Prince Edward Island.
- Maintained high standards of fish health and biodiversity, despite logistical challenges from blocked rivers.

Guardians

The Guardians division had a pivotal role during the 2022-2023 fiscal year, providing critical support across multiple divisions, particularly in response to the aftermath of Hurricane Fiona. Their contributions were essential in the immediate disaster response and in the continued recovery efforts, particularly for the Fisheries and Abegweit Conservation Society (ACS).

Hurricane Fiona and ACS Support

In the aftermath of Hurricane Fiona, the Guardians were helpful responders, aiding in oversight to the repair of fishing vessels, addressing wharf damages, and ensuring fishers could safely access harbors and equipment. They also supported the ACS field crew as they cleared blocked roads, trails, and streams, allowing fisheries and stream enhancement efforts to recover swiftly.

Mi'kmaq Harvesters Support

In addition to hurricane recovery work, the Guardians continued their mission to advocate for and support Mi'kmaq harvesters, acting as stewards of Mi'kmaq lands and waters. Guardians endeavored to work closely with Indigenous harvesters to ensure that traditional knowledge and customs were integrated into conservation efforts, upholding cultural practices while safeguarding resources for future generations. The Guardians were proactive in observing customary practices related to the conservation of natural resources. They maintained close communication with the Fisheries and ACS divisions to align their work with ongoing conservation efforts, ensuring that traditional methods were respected and that harvesting activities remained sustainable. This included monitoring key areas for illegal fishing or overharvesting, providing education on sustainable practices, and working with partner organizations to promote the conservation of local wildlife and habitats. Throughout the 2022-2023 fiscal year, the Guardians demonstrated adaptability in their dual roles as both responders to immediate crises and protectors of long-standing Mi'kmaq traditions. Their work ensured that both natural resource management and



cultural preservation remained central to the NRD's mission, even during the most challenging periods of recovery.

Emergency Measures Organization (EMO)

The Emergency Measures Organization (EMO) played a pivotal role in safeguarding the community during the 2022-2023 fiscal year, a period defined by the lasting impacts of Hurricane Fiona and other weather-related emergencies, alongside the lingering effects of the COVID-19 pandemic. The EMO focused on rapid response, coordination, and long-term recovery efforts to ensure the safety and well-being of the Abegweit First Nation.

Hurricane Fiona Response

Hurricane Fiona caused significant damage across Abegweit First Nation reserves, leading to widespread power outages, infrastructure damage, and immediate emergency support needs. The EMO coordinated a comprehensive response that included mobilizing community volunteers across all reserves to provide assistance during the power outages. This effort involved organizing food distribution, shelter arrangements, and medical support, ensuring that vulnerable community members were prioritized. The coordination continued long after power was restored, focusing on debris removal, home repairs, and the restoration of essential services across the community. This long-term effort exemplified the EMO's commitment to both immediate response and sustained recovery, helping the community rebuild while addressing ongoing safety concerns.

COVID-19

Even as Hurricane Fiona dominated much of the year's emergency response activities, the EMO continued to address the lingering challenges posed by COVID-19. The organization maintained close collaboration with health authorities and local partners to support public health initiatives. The EMO ensured that testing, vaccination, and quarantine measures were available and communicated to the community, while also providing logistical support for food and medical deliveries to households in isolation. By maintaining this focus on public health, the EMO was able to help mitigate the spread of the virus within the community, even during a year dominated by the hurricane's recovery.

Storm Management and Additional Emergencies

In addition to the response to Hurricane Fiona, the EMO efficiently managed several other weather-related emergencies, including ice storms and flooding. The organization's preparedness protocols and strong partnerships with local emergency services allowed them to minimize disruption to community services. Key efforts included early warning systems, proactive planning for emergency shelters, and ensuring that critical infrastructure was protected from the elements. The EMO's rapid and effective storm management helped reduce potential damages and ensured that the community could continue functioning, even under challenging conditions.

Throughout the 2022-2023 fiscal year, the EMO strengthened its relationships with regional emergency services, health authorities, and federal support agencies. This network of partnerships was essential to the success of the hurricane recovery, storm response, and pandemic efforts. By fostering these collaborations, the EMO ensured



that the Abegweit First Nation was well-equipped to handle both immediate crises and long-term recovery challenges. The EMO's resilience and adaptability were on full display during the 2022-2023 fiscal year, as they balanced immediate responses to emergencies like Hurricane Fiona with ongoing challenges such as COVID-19 and storm management. The organization's dedication to proactive measures, community safety, and enhanced partnerships ensured that the Abegweit First Nation remained supported during a year of significant adversity. Through their efforts, the EMO not only safeguarded the community but also laid the groundwork for future resilience.

The 2022-2023 fiscal year was marked by resilience and progress across all NRD divisions. Despite significant challenges posed by Hurricane Fiona and the ongoing effects of the pandemic, the NRD upheld its commitment to sustainable resource management and community well-being. Through collaboration, strategic planning, and dedication, the department continues to serve the Abegweit community and contribute to the conservation of natural resources.



SOCIAL DEVELOPMENT

The Social Development team continues to deliver short and long-term financial support to individuals and families who are experiencing financial adversity. Our Social Development team is dedicated to maintaining and enhancing the quality of life in the community through a holistic case management approach. Clients enrolled in the program are entitled to essential appliances and furniture for all new homes, as well as upgrades to appliances and furniture in existing homes within the community.

We have renewed our license with the Aboriginal Statistical Assistance Programs (ASAP) software system which provides Canada's First Nations with the software tools needed to manage office administration and communities. This renewal with ASAP's development team has been instrumental in allowing our staff to tailor the current system to fit our community's bi-weekly payment system and schedule. As such, revisions and updates are made on a regular basis to fit the community's specific needs.

With the support of Chief and Council, the Social Development team along with Chief and Council was successful in securing additional one-time COVID-19 service delivery funding to ensure that individuals and families utilizing the Social Development program continued to be supported during the pandemic. This past year, the Social Development team also secured inflation funding which aimed to further alleviate the cost of living in the aftermath of the pandemic.

Through continued education opportunities, our team works diligently to cultivate a safe environment for income assistance case managers and administrators to network and collaborate on best practices for social development. In March 2023, Alisha and John Ryan had the opportunity to attend the National Income Assistance Forum in Edmonton, Alberta. This forum focused on providing First Nations with information about the on-going reform of the Income Assistance Program. Wrap-around support, accessibility and disability programming, data collection, and areas for future reform were thoroughly discussed.

Our Director of Social Development, John Ryan has been working closely with the Assembly of First Nations Technical Working Group to address gaps and areas of improvement within the Income Assistance program and policies reform. Our top priority as the Social Development team is to advocate for Income Assistance Clients and their case managers so that self-determination and self-governance are at the forefront of First Nations' policy considerations.

Income Assistant Pre-Employment Program

The Income Assistant Pre-Employment Program funded by Indigenous Service Canada aims to support individuals in overcoming barriers to education and employment who are receiving social assistance. This initiative is designed to bridge gaps in skill sets, provide essential training, and foster confidence among participants. In turn, it enhances their employability and future career prospects in an ever-growing economic development that is happening in Abegweit First Nation.

Objectives

1. **Educational Bridging:** Address educational gaps by offering tailored learning sessions that align with the community's growth.
 - a. CPR/First Aid Training
 - b. Whimis
 - c. Food Safety Classes
 - d. Access to GED programs and upgrading.
 - e. Literacy and numeracy classes
 - f. Basic Computer Skills
2. **Skill Development:** Provide training in specific skills that are in demand within the job market.
 - a. Time management
 - b. Communication
 - c. Teamwork and problem-solving
 - d. Mentorship/Job Placements
 - e. Hands on workshops
 - f. Life Skills training
 - g. Connection to potential employers through networking
3. **Confidence Building:** Empower participants through mentorship and personal development workshops.
 - a. Building Healthy Relationships
 - b. Identifying Strengths and Weaknesses
 - c. Creating individualized action plans for short- & long-term goals
 - d. Participating in Cultural and traditional events and workshops
 - e. Budgeting workshops
 - f. Smudging Ceremonies,
 - g. Beading and dream catcher workshops,
 - h. Drum making sessions by Knowledge Keepers in the community.
 - i. Dealing with conflict in the workplace and or home
 - j. De-Escalation skills
4. **Employment Readiness:** Equip individuals with the tools and knowledge required for successful job searches and interviews.
 - a. Provide equipment required to be successful for their position.
 - b. Support through transitions from assistance to workplace or education.
 - c. Provide transportation to and from sessions and job placements where required.

The "Future Community" program offers personalized support and practical work experience, the program empowers participants to build sustainable careers and contribute positively to their communities.



HOUSING

Housing remains a top priority for the Band. In 2022/2023, the Band applied to the CMHC's Rapid Housing Initiative #3 and the Province of PEI's Community Housing Fund. For this initiative, housing designs were developed in collaboration with Bill Drost from Bay Wind Consulting and Tim Phalen from Arch Work Studio. Plans were made to construct twelve homes, with four homes set to begin construction in December 2022. By March 31, 2023, four homes were completed, and families moved in. Construction on the remaining eight homes has continued into 2023-2024.



In October 2022, work began on three passive solar homes designed by Robert Haggis from Sable Arc. Bill Drost from BayWinds and Amber Jadis from Cosolved Consultants also contributed to this project. The construction of these homes is expected to be completed in phases over two years.



All our housing projects have been primarily built by our own construction team, led by Chris Jadis. As of 2023, Chris and our construction team have successfully built 17 high-quality homes since the team was formed in 2019, with many more to come. We want to thank Chris and the entire construction team for their continuous hard work and dedication to both their jobs and the growth of our community.



Bethany Knockwood, our Housing & Infrastructure Office Manager, enrolled in the First Nations Housing Professional Association Certification program in 2021. In May 2022, she successfully completed her second year as the top-performing student and earned a full scholarship for her third year.

The Band remains committed to addressing the housing needs of our community through strategic partnerships, innovative design, and the dedicated efforts of our construction team. With more homes on the horizon, we are building not only houses but also a brighter future for our members. The continued success of these housing initiatives reflects the strength of our team and the importance of providing safe, sustainable homes for all. We look forward to further growth and progress in the years to come as we continue to prioritize the well-being and development of our community.

Abegweit Homes on Reserves		
Scotchfort	Rocky Point	Morell
80	19	9
Total		108

HEALTH AND WELLNESS

Health Centre Programs and Services

The Health Centre provides many different programs and services while supporting the community and administration office in many more ways than are listed below. The COVID-19 pandemic caused the team to deliver programs and services in new and innovative ways to meet the needs of the community.

The Abegweit First Nation Mi'kmaq Wellness Centre (AFNMWC) programs and services include, but are not limited to:

- **Visiting Professional Clinics:** Weekly and monthly clinics are held at the AFNMWC for various health professionals such as a Family Physician, Psychiatrist, and Diabetes Nurse Educator.
- **Blood Collection Clinic (Venipuncture):** A Blood Collection Clinic (venipuncture) is offered at the AFNMWC weekly. Blood work requisition form provided to you by your physician and your provincial health card is required.
- **Diabetic Foot Care Clinic:** The AFNMWC offers a foot care clinic every six weeks.
- **Blood pressure & glucose monitoring:** Blood pressure and glucose monitoring can be requested from the client.
- **First Aid/CPR Course:** Instruction is available to various programs and staff of the AFNMWC. Scheduled group training will be given at various times. Individual re-certification training sessions may be offered based on scheduling.
- **Sexual Health:** Information sessions on sexual health topics such as sexually transmitted diseases, sexuality issues, HIV/AIDS, birth control options etc. take place at AFNMWC. Private individual info sessions for individuals or groups are also available. At AFNMWC we also provide condoms free of charge.
- **Communicable Disease Prevention and Control:** The Community Health Nurse works within the community to reduce; or if possible, eliminate communicable disease. These are diseases that can be passed from one person to another. This includes surveillance, investigation, follow-up, prevention, and outbreak management.
- **COVID-19 Information, Screening, Vaccination, & Testing:** AFNMWC provides clients and their families information regarding COVID-19. Screening is required before any client/family interaction and is completed through various methods such as; screening questionnaires, rapid screening tools, etc. COVID-19



immunization/testing clinics are available to all community members and their families.

- **Immunization:** The Wellness Centre has registered nurses that are certified to provide immunizations to all ages.
- **Home Visits:** We encourage requests by individuals for home visits for those who are new mothers, diabetics, shut-ins, physically challenged, hospital aftercare and/or chronic care patients.
- **Medical Transportation:** AFNMWC has a medical vehicle for transportation to the nearest appropriate medical facility. However, it does provide clients the option of a private driver covered through Non-Insured Health Benefits (NIHB). The use of an ambulance for emergency purposes or travelling out of town due to a medical condition may be covered under the NIHB Medical Transportation Framework.
- **Coordination of Non-Insured Health Benefits and Medicare):** AFNMWC staff work closely with the First Nations & Inuit Health Branch Non-Insured Health Benefits staff regarding applications for dental, vision, medical transportation, medical equipment, and for special authorization for medical approvals.
- **Well Women's Clinics:** Every stage of a woman's life from adolescence to mid-life and beyond is unique and valuable and every woman deserves safe and satisfying well woman care. The AFNMWC offers a Well Women's Clinic yearly. Topics and services during these clinics include, but are not limited to pap screening, self-breast exam education, birth control options, menopause etc.
- **Men's Health Clinic:** Our Men's Health Clinic is aimed at providing information on the health conditions and risks that are most common to men to promote optimal physical, emotional, and social well-being. An annual clinic will include various topics of interest such as Prostate Health, Testosterone, etc.
- **Enhanced Home and Community Care Program:** This program currently conducts home visits to assess and assist client's needs. The goal is to promote the clients' ability to live independently in their home. The Enhanced Home and Community Care Program will be providing client assessments, case management, home care nursing, personal care, home support and respite services. Service is for all community residents of any age. This program includes but not limited to, weekly Elder drop-in, monthly Elder meal, monthly Elder Advisory Committee meeting, Meals on Wheels, Lifeline assistance.
- **Mental Wellness and Addictions Program:** This program provides a safe, confidential, and compassionate environment for our community members. Our Mental Wellness and Addictions Team are available to help with difficulties that clients/families may be experiencing without judgement, shame, or

stigma. The Mental Wellness and Addictions Team deliver a holistic program that provides the following services: individual counselling, alcohol and drug addiction support, workshops and educational sessions, referrals, MMIWG support, Indian Residential Care support, Indian Day School support, Sixties Scoop support, Cultural support, and access to a care facilitation team.

- **Cultural Services:** At AFNMWC, we provide cultural services that include but not limited to; Mi'kmaq language classes, seven sacred teachings, seven hoops of inter-generational trauma, medicines, ceremonies, sweats, regalia making, healing circles, and traditional healer/Elder support etc.
- **Maternal Child Health Program:** Supports the health and wellness of infants and children through the strong involvement of parents and family. This program includes, but not limited to; pre-natal/post-natal classes, milk/food vouchers for pre-natal and breastfeeding mothers, car seat safety sessions, breastfeeding support, etc.
- **Child Health Clinics:** These clinics provide opportunities to get your baby weighed and ask questions about your baby's general health or any questions you may have. This service is available anytime by stopping in or by contacting the Maternal Child Health Nurse.
- **Health Promotion Program:** The Health Promotion Program is coordinated by a Registered Dietitian whose focus is health promotion and injury/illness prevention which includes maternal health, infant health, child health, school health, adolescent health, adult health, and Elder health. This program includes, but is not limited to, cooking classes, weight loss challenges, nutritional consultations, one-on-one counselling, community gardens, early years menu support, etc.
- **Aboriginal Diabetes Initiative Program:** The overall goal of the Aboriginal Diabetes Initiative (ADI) is to improve the health status of First Nations individuals, families and communities through actions aimed at reducing prevalence and incidence of diabetes and its risk factors. AFNMWC supports activities targeted at healthy eating and food security, increasing physical activity as a healthy living practice, increasing the early detection and screening for complications of diabetes. This program includes but is not limited to; good food box program, walking group, diabetes breakfast, etc.

Mental Wellness and Addictions Program

AFNMWC 's Mental Wellness and Addictions Program located at the Healing Centre continues to provide counselling services to the community.

As a continuation of our program delivery, we offered numerous sessions such as: "Beading, Bannock, and P'tewei", Paint pour, drum making, and training other staff



and community members in Applied Suicide Intervention Training (ASIST). We continue to offer support for day school, MMWIG, local schools, etc.

We host weekly talking circles with Elder Terry Leblanc. Terry has worked with many individuals in one-on-one talks, expanding our ability to provide culturally relevant wellness services. We also expanded our addictions services by hiring an Addictions Support Worker, who helps connect community members with services such as indigenous treatment centers, among other supports. We continue to host a monthly psychiatry clinic with Dr. Schnieder.

Staff attend ongoing educational/ training sessions to improve our delivery of services such as both of our clinicians becoming Certified Clinical Trauma Professionals (CCTP), among other clinical and cultural trainings (Motivational Interviewing, Safety and Repair, etc). Our Mental Wellness and Addictions Program went through an Accreditation Canada survey and has now become an accredited program with exemplary standing.

Enhanced Home and Community Care Program

Throughout the COVID-19 pandemic the team continued to provide services to clients, such as; client wellness check-ins, grocery pick-ups and transportation to and from doctor appointments. Enhanced Home and Community Care Program is offered through self-referral, family/caregiver referral or physician referral. For more info; contact Dominique or Kamryn at the Wellness Centre at 902-676-3007.

- **Elder Social:** Elders came together for snacks and activities. (ie: bingo, talent show, Halloween costume party, chair exercise and Lunch & Learn education sessions). The elder social is scheduled once a month.
- **Christmas Elder Social:** The Christmas Elder Social happened on December 1st, 2022 at Chai's Place. This was our first year having our gathering in person since the pandemic. We had a festive turkey dinner and Santa appeared with gifts for the elders. The gifts included pickles, winter hats and dishcloths made by the late Lucy Knockwood and her daughter Deborah Knockwood. Our elders really enjoy the Christmas Elder social yearly.
- **Meals On Wheels:** ongoing, meal services offered once a week by the assisted living program.

Maternal Child Health

"Little Buds" is a program for moms and babies to get out of the house to have time to socialize and meet new moms. Once a week moms and babies get together to have lunch, socialize, and participate in an activity/field trip such as Island Hill Farms, apple



picking, Jewells Country Market, a pool day, making sensory bags, making ribbon skirts and shirts, and baby food making classes.

Mi'kmaq Health Systems Navigator

Crissy Riley, LPN, has accepted the position of Mi'kmaq Health Systems Navigator. In this role Crissy will assist community members navigate the complex Health Care System. This new role entails such matters as:

- Supporting or advocacy for community members who are seeking Health Care Services on PEI as well as off Island.
- Guiding Mi'kmaq clients and their families through the Health System.
- Attending appointments with clients to support them through interpretation and advocacy.
- Coordinating care by serving as a liaison between Mi'kmaq clients and their treatment team.
- Educating clients and their families on health conditions, treatment options and follow-up care.
- Facilitating communication and cultural understanding between clients, their families, and Health Care Providers.
- Advocating for improvements in PEI Health Systems based on identified gaps facing Mi'kmaq clients and their families.
- Providing information and education to community members regarding the NIHB process.

Crissy will be working closely with other Health Systems Navigators on PEI and across Canada to improve treatment, care and ultimately to improve health outcomes for community members of Abegweit First Nation and other First Nations Peoples. Community members with questions or concerns are encouraged to reach out to Crissy at Abegweit First Nation Mi'kmaq Wellness Centre.

Jordan's Principle

Continues to be successful in providing our children with accessibility to recommended health, social, and educational services. A few of these services include speech language therapy, occupational therapy, physiotherapy, educational assistants, tutoring, assistive technology, and psycho-educational and neurological assessments.

Another success for Jordan's Principle was the Canadian Human Rights Tribunal (CHRT) 36 ruling. The CHRT ruling has extended the eligibility criteria under Jordan's Principle.

The updated eligibility includes a child must be under the age of majority in their province or territory of residence, permanently reside in Canada and meet one of the following criteria:



- the child is registered or eligible to be registered under the Indian Act,
- the child has one parent/guardian who is registered or eligible to be registered under the Indian Act
- the child is recognized by their Nation for the purposes of Jordan's Principle
- the child is ordinarily resident on reserve

For any parent or guardian interested in learning more about Jordan's Principle and/or the updated eligibility criteria, please contact the Wellness Centre.

Health Promotions

Individual Consultations

One-on-one consultation between community members and the dietitian occur on an as-needed basis. Individuals are referred by other health care professionals (i.e. provincial dietitian, nurse, or physician), or they may self-refer. Topics of discussion included, diabetes prevention and management, meal planning, blood sugar monitoring, blood work review, sick day management, chronic disease prevention and management, meal planning, weight loss/weight gain. These assessments or follow up visits are being done at either the health centre or in the home of the client to maximize access. Referrals are made when necessary.

Diabetes Support Group

Diabetes Support Groups are offered on a monthly basis. These groups are offered to members living with diabetes and are client focused and led.

Hypoglycemic Kits

The HPC is responsible for updating the hypoglycemic kits. These kits are available to clients living with diabetes and who may be susceptible to having lows. These kits include Dex 4 tablets, apple juice and a Glucerna protein bar. Clients were provided education around how to treat lows by the HPC using the 'Hypoglycemia: Low blood sugar in adults' handout from Diabetes Canada (hardcopy provided in kit).

Wellness Challenge

An initiative to support and guide interested community members throughout their wellness journey. Participants were encouraged to check in with RD weekly. These sessions promoted participants to set a holistic health goal and work towards them using small lifestyle changes. May-June 2020 (10 participants)

Good Food Box Program

Good Food Boxes are provided during the Fall/Winter/Spring months. This program provides community members with access to fresh fruits and vegetables at a low cost. Uptake of this program has been outstanding from year to year.



ABEGWEIT IN THE NEWS

Celebrating 50 Years of Abegweit First Nation

This year, marked 50 years of Abegweit First Nation as an independent Mi'kmaq Band! Established in 1972, following a majority vote to better serve Mi'kmaq communities in central and eastern Prince Edward Island, Abegweit First Nation has grown into a vibrant and forward-thinking community. To mark the occasion, the community opened its new daycare centre. Chief Junior Gould said "the new childcare facility will provide a strong foundation for the community's future."



Abegweit First Nation calls for renaming of Savage Harbour

Chief Junior Gould hosted a press conference calling on the Premier of Prince Edward Island to start the formal process of changing the name of the community of Savage Harbour, Savage Bay, Savage Wharf, and Savage Harbour cottage area.

Chief Gould has been working with the Province of PEI, communities across PEI, municipalities, churches, Department of Fisheries and Oceans, as well as community members to discuss the significance of removing derogatory and racist language including community names.

"It is 2022, Islanders, I know we can do better together. It is time to move on. Premier King, start whatever process you use but get rid of this name in the belief that it is the right thing to do and is part of truth and reconciliation. Today, National Indigenous People Day, to the Premier, all Islanders, and Canadians, let's truly make a difference and show with action."

- Chief Junior Gould



Abegweit Honours Indigenous Veterans Day

Each year, Abegweit First nation recognizes the contributions Indigenous people have made to military service during the first, second World Wars, and the Koran War. The service hosted by the Chief and Band Council, invites community members, the public, local schools, First Responders, RCMP, Military Veterans and organizations, and both levels of government to participate in this service.



First National Day for Truth and Reconciliation Ceremony

In May 2021, archeologists discovered 215 unmarked graves found buried at a former residential school in Kamloops, B.C, bringing new attention to one of the most shameful chapters of Canada's history. In June 2021, the Government of Canada passed Bill C-5 to make September 30 a federal statutory day. It is now observed as the National Day for Truth and Reconciliation, and is dedicated to commemorating and learning more about the history and legacy of the residential school system. This year, Abegweit First Nation hosted the first community gathering in honour of National Day for Truth and Reconciliation.



Abegweit First Nation Welcomes Canada Games Torch Relay

On January 14, Abegweit First Nation was thrilled to welcome the 2023 Canada Winter Games Torch Relay to the community of Scotchfort in celebration of the Games taking place in Epekwitk from February 18 – March 5, 2023. The Torchbearers who represented Abegweit First Nation included Chief Junior Gould, Chris Jadis, Sheri Bernard, Jacob Jadis, Irelyn Mooney, Zachary Gould, Amanda Francis, and Alexis Jadis.





Ashley Bradley Becomes First Mi'kmaq Nurse Practitioner



Ashley Bradley of Abegweit First Nation has become the first Mi'kmaq person in Prince Edward Island to become a nurse practitioner. Ashley recently graduated from the Master of Nursing Nurse Practitioner program at Dalhousie University, and plans to work in Montague.

Her nursing career let her observe firsthand the health care gaps among Indigenous communities. She believed she could do more for the community as a nurse practitioner, and knows her academic success is proof of her right to self-determination.

Ashley said her ultimate goal is to improve the health status of Indigenous people. She hopes to learn traditional health practices from community Elders and incorporate that into her practice.



TOBACCO AND FUEL TAX REBATES AND SPENDING

(April 1, 2022 to March 31, 2023)	2022/23	2021/22
Total Tobacco Tax Rebate from Province of PEI	1,134,766	1,018,900
Amount of Rebate relating to sales to FN members	680,860	611,340
Total tax rebates available to Band		\$453,906
Distributed as bonuses to community members		
- Summer	120,100	42,200
- Christmas	232,600	229,900
Total Community member bonuses		352,700
Housing Expenses – NOT funded by AANDC		341,502
Employment – Seasonal workers & Construction crew		27,857
Cultural Events - Mawiomi		37,470
- Workshops		
Elder Assistance – Cleaning, caretaking, etc		3,000
Youth Assistance – School trips, awards, travel, etc		10,461
Hurricane Assistance		11,200
Misc. Community Expenses – Funeral/wakes, moose		79,375
Christmas Events		30,032
Halloween		1,600
Sports Activities		6,869
Heat and Lights for Elders		76,483
Snow Removal		9,600
Total Expenses funded by tax rebates		\$988,149
Difference of revenues and expenses		-\$534,243
<p>Please note: when cigarettes and tobacco are purchased from the wholesaler the Band pays tax on all purchases. When the Band sells cigarettes and tobacco to First Nation members they do not collect tax on the sale. Per Gas Bar Manager, approx. 60 % of sales are to First Nation members so a large part of the rebate from the Province is to reimburse the Band for tax already paid when the products were purchased from the wholesaler. Fuel tax rebate – is recorded on the Gas Bar statements therefore is not available for community expenditure.</p>		

CONSOLIDATED FINANCIAL STATEMENTS – ABEGWEIT FIRST NATION

Appendix A

Consolidated Financial Statements

Abegweit First Nation

March 31, 2022

Contents

	Page
Management's responsibility for financial reporting	1
Independent Auditors' report	2 - 3
Consolidated statement of operations	4
Consolidated statement of financial position	5
Consolidated statement of cash flows	6
Consolidated statement of changes in net debt	7
Notes to the consolidated financial statements	8 - 18
Schedule of segmented disclosure	19 - 20
Schedule of tangible capital assets	21

Management's responsibility for financial reporting

The accompanying consolidated financial statements and schedules of the Abegweit First Nation and all the information in this annual report are the responsibility of management and have been approved by the Chief on behalf of the Council.


The consolidated financial statements and schedules have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The Band Council maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Band's assets are appropriately accounted for and adequately safeguarded.

The Band Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Band Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the consolidated financial statements and the external auditor's report.

The consolidated financial statements and schedules have been audited by Teed Saunders Doyle in accordance with Canadian generally accepted auditing standards on behalf of the members. Teed Saunders Doyle has full and free access to the Council.



August 17, 2022

Date

INDEPENDENT AUDITORS' REPORT

To the Chief, Councillors, and Community Members of the Abegweit First Nation,

Opinion

We have audited the accompanying consolidated financial statements of Abegweit First Nation (the "Band"), which comprise the consolidated statement of financial position as at March 31, 2022, and the consolidated statements of operations, changes in net debt and cash flows, and schedules for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Band as at March 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Band in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with those 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 these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

(continues)

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

Saint John, New Brunswick
August 17, 2022


CHARTERED PROFESSIONAL ACCOUNTANTS

Abegweit First Nation

Consolidated statement of operations

March 31	Budget	2022	2021
Revenue			
Indigenous Services Canada (ISC)	\$ 5,921,660	\$ 5,587,155	\$ 3,996,563
ACOA	1,000,000	519,974	45,750
Canada Mortgage & Housing Corporation	1,428,621	1,629,690	116,665
Department of Fisheries & Oceans Canada	644,703	888,823	834,238
CANDO	-	-	189,464
Fuel & tobacco rebates	990,000	1,018,900	988,842
Government of Canada	-	159,300	34,630
Government of PEI	2,661,619	1,186,337	1,056,725
Health Canada	3,464,533	3,338,936	2,243,828
Heritage Canada	74,753	172,953	59,600
Epekwitk Assembly of Councils Inc.	456,807	733,370	908,942
PEI Mikmaq Holdings	136,000	312,500	-
Miscellaneous	561,960	524,238	648,949
Gain on sale of assets	-	-	13,340
Revenue from sale of products or services	<u>8,665,921</u>	<u>10,072,708</u>	<u>6,677,812</u>
	<u>26,006,576</u>	<u>26,144,884</u>	<u>17,815,348</u>
Expenditures			
Administration	1,935,582	2,340,815	1,841,687
Capital, Operating & Maintenance	1,564,130	2,179,020	2,254,358
Conservation Society	639,410	747,243	701,974
Early Years Centre	369,872	426,427	375,021
Economic Development	369,988	542,785	509,323
Education	1,537,196	1,634,653	1,365,784
Epekwitk Gas Bar	5,696,840	7,211,992	5,775,223
Fisheries	2,126,846	2,103,869	968,157
Fisheries – AFS	120,000	172,758	150,753
Hatchery	131,030	151,527	105,919
Health Services	2,419,245	2,633,151	2,440,101
Redstone Auto & Marine	354,800	359,894	353,633
Social Services	<u>587,246</u>	<u>445,202</u>	<u>503,259</u>
	<u>17,842,185</u>	<u>20,949,336</u>	<u>17,345,192</u>
Net revenue	<u>\$8,164,392</u>	<u>\$5,195,549</u>	<u>\$470,156</u>
<hr/>			
Accumulated surplus, beginning of year	\$8,273,032	\$8,273,032	\$7,802,876
Net revenue	<u>8,164,392</u>	<u>5,195,549</u>	<u>470,156</u>
Accumulated surplus, end of year	<u>\$16,437,423</u>	<u>\$13,468,581</u>	<u>\$8,273,032</u>

See accompanying notes and schedules to the consolidated financial statements.

Abegweit First Nation
Consolidated statement of financial position

March 31 2022 2021

Financial assets		
Cash and cash equivalents	\$ 4,344,074	\$ 3,726,820
Accounts receivable (Note 3)	4,305,541	3,721,813
Inventory held for resale (Note 4)	174,909	172,817
Replacement reserve (Note 5)	158,107	149,394
Trust Funds ISC (Note 6)	14,641	14,608
Restricted cash	<u>157,152</u>	<u>167,152</u>
	<u>9,154,425</u>	<u>7,942,604</u>
Financial liabilities		
Accounts payable and accrued liabilities	643,683	489,672
Severance liability	132,582	98,580
Deferred revenue	6,140,444	6,215,478
Long-term debt (Note 9)	2,060,918	1,861,336
RRAP liability (Note 10)	<u>34,334</u>	<u>88,670</u>
	<u>9,011,960</u>	<u>8,750,736</u>
Net assets (debt)	<u>142,464</u>	<u>(808,132)</u>
Non financial assets		
Prepays (Note 7)	8,029	37,162
Intangible assets	445,000	445,000
Tangible capital assets (Page 21)	<u>12,873,088</u>	<u>8,599,002</u>
	<u>13,326,117</u>	<u>9,081,164</u>
Net assets	<u>\$ 13,468,581</u>	<u>\$ 8,273,032</u>
<hr/>		
Accumulated surplus	\$ 13,295,833	\$ 8,110,582
Replacement reserve (Note 5)	158,107	148,118
Trust Funds ISC (Note 6)	<u>14,641</u>	<u>14,332</u>
	<u>\$ 13,468,581</u>	<u>\$ 8,273,032</u>

On behalf of the Band Council

See accompanying notes and schedules to the consolidated financial statements.

Abegweit First Nation

Consolidated statement of cash flows

March 31	2022	2021
Increase (decrease) in cash and cash equivalents		
Operating activities		
Net revenues	\$ 5,195,549	\$ 470,156
Items not affecting cash		
Amortization	1,058,296	1,003,150
Gain on sale	-	(13,340)
Change in non-cash working capital items		
Increase in accounts receivable	(583,728)	(1,584,413)
(Increase) decrease in inventory	(2,092)	2,352
(Increase) decrease in prepaid expenses	29,133	10,049
(Increase) in replacement reserve	(8,713)	(1,219)
Increase in trust funds ISC	(33)	(277)
Increase (decrease) in accounts payable and accrued liabilities	157,010	(324,441)
(Decrease) increase in deferred revenue	(75,034)	4,043,718
Increase (decrease) in severance liability	34,002	(29,282)
Forgivable ELP Loan	-	(40,000)
Increase in RRAP liabilities	(54,336)	(24,465)
	<u>5,750,054</u>	<u>3,511,987</u>
Financing activities		
Proceeds from issuance of long term debt	327,900	148,822
Principal repayments of long term debt	(128,318)	(150,015)
	<u>199,582</u>	<u>(1,193)</u>
Investing activities		
Purchase of tangible capital assets	(5,332,382)	(877,285)
Proceeds from disposal of assets	-	21,787
	<u>(5,332,382)</u>	<u>(855,498)</u>
Net change in cash and cash equivalents	617,255	2,655,296
Cash and cash equivalents,		
Beginning of year	<u>3,726,820</u>	<u>1,071,524</u>
End of year	<u>\$ 4,344,074</u>	<u>\$ 3,726,820</u>

See accompanying notes and schedules to the consolidated financial statements.

Abegweit First Nation**Consolidated statement of changes in net debt**

March 31	Budget	2022	2021
Net revenues	\$8,164,392	\$ 5,195,549	\$ 470,156
Gain on sale of asset	-	-	(13,340)
Amortization	975,000	1,058,296	1,003,150
Acquisition of tangible capital assets	(7,912,600)	(5,332,382)	(877,285)
Proceeds from sale of tangible capital assets	-	-	21,787
	<u>1,226,791</u>	<u>921,464</u>	<u>604,467</u>
Use of prepaid expense, net of acquisitions	<u>30,000</u>	<u>29,133</u>	<u>10,049</u>
Change in net debt	1,256,792	950,598	614,516
Net debt beginning of year	<u>(808,132)</u>	<u>(808,132)</u>	<u>(1,422,648)</u>
Net assets (debt), end of year	<u>\$448,660</u>	<u>\$142,464</u>	<u>\$(808,132)</u>

See accompanying notes and schedules to the consolidated financial statements.

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

1. Summary of significant accounting policies

Consolidation

These consolidated financial statements consolidate the assets, liabilities and results of operations of the Abegweit First Nation's reporting entity.

Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures, cash flows and changes in net debt of the reporting entity. The reporting entity is comprised of all organizations and committees that are accountable to the Band for administration of their financial affairs and resources and which are owned by the Band. Interdepartmental and organizational transactions and balances are eliminated.

Basis of presentation

The consolidated financial statements of Abegweit First Nation are the representations of management prepared in accordance with generally accepted accounting principles for local governments as established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

The focus of PSAB consolidated financial statements is on the consolidated financial position of the Band and the changes thereto. The Consolidated Statement of Financial Position includes all of the assets and liabilities of the Band.

Revenue recognition

Government transfers and rebates are recognized as revenues in the period in which the events giving rise to the transfer and rebates occur, providing the amounts are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made. Transfers associated with capital projects are restricted in their use and are recorded as deferred revenue until the qualifying capital project funds have been expended. All other revenues and 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.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor and are recognized as revenue when used for the specific purpose.

Revenue from sales of fish products are recognized when the price is fixed or determinable, collectability is reasonably assured and upon shipment to, and acceptance by, the buyer.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks and term deposits net of any bank overdraft. Bank borrowings are considered to be financing activities.

Inventories for resale

Inventories of supplies and goods available for resale are recorded at the lower of cost and net realizable value. Inventory is tracked using the first in first out method.

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

1. Summary of significant accounting policies (cont'd)

Intangible assets

Fishing licenses have indefinite lives, are not amortized and are tested for impairment annually or more frequently, if events or changes in circumstances indicate that the assets might be impaired. Fishing licenses are determined to have infinite lives as the annual renewal fee is nominal, the Band has both the ability and intent to renew or extend the life of the license and there has been a history of being able to obtain renewals from government. The impairment test compares the fair value of fishing licenses to their carrying values. When the fair value is less than the carrying value then an impairment loss would be recognized in the consolidated statement of earnings and retained earnings.

Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development and betterment of the asset. The cost of the tangible capital asset is amortized using the declining balance method at the following rates:

Boats	15%
Buildings	4%
Computer hardware	30%
Computer software	100%
Equipment	20%
Fencing	8%
Furniture and equipment	20%
Headstart renovations	33.3%
Housing – CMHC Section 95	10%
Infrastructure	10%
Landscaping	8%
Office furniture	20%
Parking lot	8%
Sign	20%
Vehicles	30%

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenue over expenditures, provides the consolidated change in net debt for the year.

Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- I. an environmental standard exists;
- II. contamination exceeds the environmental standards;
- III. the Municipality is directly responsible or accepts responsibility; and
- IV. a reasonable estimate of the amount can be made.

Management has reviewed potential sites where they feel a material liability may exist and has concluded there is no known liability at this time.

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

1. Summary of significant accounting policies (cont'd)

Use of estimates

The preparation of consolidated financial statements in conformity with Canadian generally accepting accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the year. Significant items subject to such estimates and assumptions include valuation of accounts receivable and the estimated useful lives of property and equipment. Actual results could differ from these estimates used in these consolidated financial statements.

2. Band employee benefits

The Band matches employee's contributions to a Registered Retirement Savings Plan (RRSP). During the year there was \$126,142 (2021 - \$88,466) contributed to RRSP plans. This represented both the Band's and the employees' portion of the contribution and was included in expenses for the year.

3. Accounts receivable

	<u>2022</u>	<u>2021</u>
Indigenous Services Canada	\$2,265,478	\$1,105,000
ACOA	-	4,575
Department of Fisheries and Oceans	880,524	717,892
Government of Prince Edward Island	538,750	351,564
CMHC	80,044	10,474
Epekwitk Assembly of Councils Inc.	176,736	151,260
Health Canada	-	1,033,790
Lennox Island	-	6,700
Government of Canada	41,379	-
Miscellaneous	95,229	100,773
Payroll advances	9,622	1,817
Province of PEI tax rebates	36,773	37,877
Ultramar	162,603	188,149
Canada Revenue Agency	<u>18,401</u>	<u>11,943</u>
	<u>\$4,305,541</u>	<u>\$3,721,813</u>

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

4. Inventory held for resale

Inventory held for resale included in the consolidated statement of financial position are comprised of the following amounts:

	<u>2022</u>	<u>2021</u>
Gas bar inventory	\$ 125,871	\$ 123,779
Redstone Auto and Marine inventory	<u>49,038</u>	<u>49,038</u>
	<u>\$ 174,909</u>	<u>\$ 172,817</u>

5. Replacement reserve

Under the terms of an agreement with Canada Mortgage and Housing Corporation, the replacement reserve is being credited annually based on \$1,000 per unit, per year pro rated in the year of acquisition. The funds for this reserve are maintained in accounts that are secured by the Canadian Deposit Insurance Corporation and may be used as approved by Canada Mortgage and Housing Corporation.

6. Trust funds ISC

	<u>March 31, 2021</u>	<u>Additions 2022</u>	<u>Withdrawals 2022</u>	<u>March 31, 2022</u>
Trust funds	\$ 14,608	\$ 33	\$ -	\$ 14,641

The trust funds arise from monies derived from capital or revenue sources as outlined in Section 62 of the *Indian Act*. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the *Indian Act*.

7. Prepaids

Prepaid expenses included in the consolidated statement of financial position are comprised of the following amounts:

	<u>2022</u>	<u>2021</u>
Post-secondary education – living allowance	\$ 3,730	\$ 3,725
Construction deposits	-	29,050
Social assistance	<u>4,299</u>	<u>4,387</u>
	<u>\$ 8,029</u>	<u>\$ 37,162</u>

8. Bank indebtedness

The Band has access to operating lines of credit with approved borrowing amounts of \$750,000 from January 15 to April 2 and a borrowing limit of \$500,000 for the remainder of the year. The credit facility bears interest at a rate of prime plus 0.90%. As of March 31, 2022, \$750,000 (2021-\$ 750,000) of the line of credit was unused.

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

9. Long-term debt	<u>2022</u>	<u>2021</u>
0.68% demand loan maturing in 2025, repayable in equal monthly instalments of principal and interest of \$460.	\$ 67,390	\$ 72,433
3.05% demand loan maturing in 2024, repayable in equal monthly instalments of principal and interest of \$577.	70,474	75,174
1.88% demand loan maturing in 2027, repayable in equal monthly instalments of principal and interest of \$548.	85,211	90,284
2.27% demand loan maturing in 2027, repayable in equal monthly instalments of principal and interest of \$569.	87,271	92,421
2.27% demand loan maturing in 2027, repayable in equal monthly instalments of principal and interest of \$569.	87,269	92,418
2.27% demand loan maturing in 2027, repayable in equal monthly instalments of principal and interest of \$578.	88,325	93,569
1.13% demand loan maturing in 2026, repayable in equal monthly instalments of principal and interest of \$542.	85,230	90,747
1.13% demand loan maturing in 2026, repayable in equal monthly instalments of principal and interest of \$542.	85,230	90,747
2.44% demand loan maturing in 2022, repayable in equal monthly instalments of principal and interest of \$1,658.	181,065	196,336
2.4% demand loan maturing in 2022, repayable in equal monthly instalments of principal and interest of \$553.	59,795	64,926
2.4% demand loan maturing in 2022, repayable in equal monthly instalments of principal and interest of \$553.	59,795	64,926
2.49% demand loan maturing in 2023, repayable in equal monthly instalments of principal and interest of \$530.	61,672	66,580
2.49% term loan maturing in 2023, repayable in equal monthly instalments of principal and interest of \$627.	99,479	104,484

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

9. Long term debt (cont'd)	<u>2022</u>	<u>2021</u>
0.73% term loan maturing in 2025, repayable in equal monthly instalments of principal and interest of \$539.	104,416	110,105
0.68% term loan maturing in 2025, repayable in equal monthly instalments of principal and interest of \$540.	103,056	108,816
1.22% demand loan maturing in 2026, repayable in equal monthly instalments of principal and interest of \$546.	110,495	115,749
Prime plus 1.1% term loan maturing in 2027, to be repaid as follows: \$21,225 per year, including principal and interest payable on June 1 of each year, from June 1, 2022 to and including June 1, 2026.	90,000	108,000
1.22% term loan maturing in 2026, repayable in equal monthly instalments of principal and interest of \$617.	139,263	138,912
1.5% term loan maturing in 2027, repayable in equal monthly instalments of principal and interest of \$1,104.	176,592	-
4.17% term loan maturing in 2025, repayable in equal monthly instalments of principal and interest of \$2,775.	150,000	-
0.00% term loan maturing in 2025, repayable in monthly instalments of \$833 beginning September 2021.	25,000	30,000
0.00% term loan maturing in 2025, repayable in monthly instalments of \$278 beginning February 2022.	9,444	10,000
0.00% term loan maturing in 2025, repayable in monthly instalments of \$278 beginning February 2022.	9,444	10,000
0.00% term loan maturing in 2024, repayable in monthly instalments of \$833 beginning September 2021.	25,000	30,000
Loans repaid during the year	<u>-</u>	<u>4,709</u>
	<u>\$ 2,060,918</u>	<u>\$1,861,336</u>

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

9. Long term debt (cont'd)

Based on these terms the principal repayments in the next five years are due as follows:

2023	\$	177,994
2024	\$	180,904
2025	\$	172,802
2026	\$	160,327
2027	\$	163,510
Thereafter	\$	1,205,381

Demand loans are secured by a general security agreement constituting a first ranking security interest in all property and irrevocable Band Council resolution authorizing borrowings.

10. RRAP liability

Canada Mortgage and Housing Corporation ("CMHC") has granted forgivable loans to Abegweit First Nation through the Residential Rehabilitation Assistance Program to finance modifications for the accessibility of disabled members. The loans are only forgivable if the First Nation fulfills a list of conditions proposed by CMHC and must be repaid if these conditions are not met. The loans are forgivable over periods of three to five years and give rise to a liability until the funds are fully forgiven. The liability for the remaining balance of the loans to be forgiven as of March 31, 2022, totals \$34,334 (2021 - \$88,670).

11. CMHC funding

Abegweit First Nation is an eligible recipient under the Section 95 housing program operated by Canada Mortgage and Housing Corporation.

12. Commitments

The Abegweit First Nation has provided a letter of guarantee to Ultramar Ltd. and has a franchise agreement with Merrik Franchising (Maritimes) Limited relating to the gas bar operation.

13. Economic dependence

The Abegweit First Nation receives a major portion of its revenues pursuant to a funding arrangement with Indigenous Services Canada. As this is the major source of revenues, the Band's ability to continue viable operations is dependent upon maintaining this funding source.

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

14. Contingencies

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

In addition, in the normal course of its operations, Abegweit First Nation may become involved in legal actions. Some other potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the Abegweit First Nation consolidated financial statements.

15. Government transfers

	2022			2021		
	Operating	Capital	Total	Operating	Capital	Total
Federal Government Transfers:						
Indigenous Services Canada	\$ 4,280,502	\$ 1,305,653	\$ 5,587,155	\$ 3,682,366	\$ 314,197	\$ 3,996,563
Atlantic Canada Opportunities Agency	-	519,974	519,974	45,750	-	45,750
Canada Mortgage & Housing Corporation	276,069	1,353,621	1,629,690	116,665	-	116,665
Department of Fisheries & Oceans	744,823	144,000	888,823	724,239	110,000	834,238
Government of Canada	59,200	100,100	159,300	34,630	-	34,630
Health Canada	2,417,011	921,925	3,338,936	2,241,728	2,100	2,243,828
Heritage Canada	172,958	-	172,958	59,600	-	59,600
Total	7,950,557	4,346,273	12,296,831	6,904,977	426,297	7,331,274
Provincial Government Transfers	1,086,337	100,000	1,186,337	874,375	182,350	1,056,725
	\$ 9,036,895	\$ 4,446,273	\$ 13,483,168	\$ 7,779,352	\$ 608,647	\$ 8,387,999

16. Budgeted figures

Budgeted figures have been provided for comparison purposes and have been derived from the estimates approved by the Band Council.

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

17. Funding reconciliation

Programs	Funding received	Unexpended federal funding beginning of year	Adjustments / Transfers	Total federal funding available	Federal funding expended	Unexpended funding at year end
INAC						
Block - Indian Government Support - Band	\$ 345,642	\$ -	\$ 294,566	640,208	\$ 640,208	\$ -
Block - AFA Bloc Core Fun Reg & Mem	4,065	-	935	5,000	5,000	-
Block - P&P School Formula	1,006,340	-	146,428	1,152,768	1,152,768	-
Block - FN School Formula	321,476	-	(72,565)	248,911	248,911	-
Block - Post Secondary education	132,949	-	(119,711)	13,238	13,238	-
Block - Income Assistance	436,584	-	(249,653)	186,931	186,931	-
Block - Assisted living - block funding	35,633	-	-	35,633	35,633	-
Block - LEDSP Ec Dev Allocations	47,413	-	-	47,413	47,413	-
Block - Other - Capital	158,933	-	-	158,933	158,933	-
Block - Other - Facilities O&M	124,922	-	-	124,922	124,922	-
Fixed - Case Management Capacity	108,000	-	12,145	120,145	120,145	-
Fixed - Clients supports	45,000	121,154	(11,767)	154,387	7,192	147,195
Fixed - Services Delivery	27,000	-	(378)	26,622	26,622	-
Fixed - First Nation and Inuit - Skill Link Prog	103,950	51,228	-	155,178	155,184	-
Fixed - FN School second level	35,289	-	-	35,289	35,289	-
Fixed - Pro/Priv Protect Tuition	42,417	-	-	42,417	42,417	-
Fixed - First Nation and Inuit - Summer Work Exp	37,986	-	-	37,986	37,986	-
Fixed - Post Secondary Student Supplement Program	92,053	-	-	92,053	79,796	12,257
Fixed - Daycares	-	14,286	-	14,286	14,286	-
Fixed - Service Delivery	11,493	11,493	-	22,986	-	22,986
Fixed - A&C Water	24,500	-	-	24,500	-	24,500
Fixed - A&C Wastewater	26,500	79,184	-	105,684	6,754	98,930
Fixed - Planning design construction	100,000	200,000	-	300,000	100,000	200,000
Fixed - Major renos, Extensions & Repair	119,938	-	-	119,938	119,938	-
Fixed - Recreation	25,000	-	-	25,000	25,000	-
Fixed - Admin - Other Infrastructure	61,491	-	-	61,491	61,491	-
Fixed - Comm Oppor Readiness	-	18,400	-	18,400	18,400	-
Fixed - Comm Oppor Readiness	794,346	-	-	794,346	794,346	-
Fixed - Comm Oppor Readiness	12,000	-	-	12,000	-	12,000
Fixed - Comm Oppor Readiness	8,000	-	-	8,000	-	8,000
Fixed - Land use planning	29,925	-	-	29,925	-	29,925
Fixed - Covid 19 - CORP	97,518	-	-	97,518	48,482	49,036
Fixed - Covid 19 LEDSP	82,460	-	-	82,460	-	82,460
Fixed - Covid 19 - OSR Com Serv FN	219,887	-	-	219,887	-	219,887
Fixed - Water Systems	149,483	44,433	-	193,916	142,135	51,781
Fixed - Construction	235,000	-	-	235,000	-	235,000
Fixed - Renovations and additions	75,000	-	-	75,000	75,000	-
Fixed - Lot servicing	25,000	-	-	25,000	-	25,000
Flexible - Basic Needs	415,873	628,760	-	1,044,633	62,641	981,992
Flexible - Basic Needs - Covid	88,725	29,040	-	117,765	17,400	100,365
Flexible - Special Needs	24,401	-	-	24,401	24,401	-
Flexible - Service Delivery	153,831	-	-	153,831	153,831	-
Flexible - In home Care	4,715	-	-	4,715	4,715	-
Flexible - Roof Project	-	263,539	-	263,539	7,926	255,614
Flexible - Preparedness	22,146	25,443	-	47,589	26,093	21,496
Flexible - Svce agreements & engagement	66,091	-	-	66,091	66,091	-
Flexible - Water - Under \$1.5M	629,000	900,000	-	1,529,000	447,630	1,081,370
Flexible - Response - Dorian	-	50,000	-	50,000	-	50,000
Flexible - Storm water study	-	35,000	-	35,000	-	35,000
Flexible - ICSF - DIR ALL EMAP	201,498	77,542	-	279,040	227,919	51,121
Flexible - ICSF - Need Basn EMAP	23,850	-	-	23,850	7,400	16,450
Subtotal ISC	6,833,323	2,549,501	[0]	9,382,824	5,570,465	3,812,366

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

17. Funding reconciliation (cont'd)

Programs	Funding received	Unexpended federal funding beginning of year	Adjustments / Transfers	Total federal funding available	Federal funding expended	Unexpended funding at year end
Health Canada						
Block - Q22G - Prenatal	9,286	-	(7,594)	1,692	1,692	-
Block - Q22I - Maternal Child Health	76,692	-	(8,775)	72,917	14,317	58,600
Block - Q22U - COHI - Child Oral Health	7,865	7,000	(11,283)	3,582	3,582	-
Block - Q21G - Mental Wellness Program	805,128	-	(151,322)	653,806	458,745	195,061
Block - Q30S - Health Research & engagement	25,000	-	-	25,000	-	25,000
Block - Q22K - AHSOR	86,270	24,653	-	110,923	58,012	52,911
Block - Q10 - Covid -19 Safe restart	46,262	44,307	-	90,569	-	90,569
Block - Q221 - Aboriginal Diabetes Initiative	57,466	9,091	4,746	71,303	71,303	-
Block - Q227 - HL Pub Health & Ctr	144,608	-	24,608	169,216	169,216	-
Block - Q23C - Drinking water	23,459	-	(20,660)	2,799	2,799	-
Block - Q22U - HCC Service Delivery	169,831	-	(13,517)	156,314	156,314	-
Block - Q23R - Imm Prev Promo & Education	1,200	-	985	2,185	2,185	-
Block - Q23Z - HIV/AIDS Prev Promo & Education	1,435	-	(1,435)	-	-	-
Block - Q23X - CDE Planning & Response	87,438	-	314	87,752	87,752	-
Block - Q30P - Health Planning management	112,205	-	84,833	197,038	197,038	-
Block - K100 - MAR funds	-	157,127	-	157,127	-	157,127
Block - Q30Q - Accreditation Services	38,690	-	(36)	38,654	38,654	-
Block - Q30Z - Community Facilities O&M	53,772	-	76,830	132,602	147,117	-
Block - Q30T - HSIF	-	77,000	3,786	80,786	80,786	-
Flexible - Capital Investment	326,191	1,268,110	-	1,594,301	911,925	672,376
Flexible - Jordan's Principle	287,831	361,153	(0)	648,984	371,420	277,564
Flexible - Mental wellness program	23,950	-	-	23,950	-	23,950
Flexible - Federal Tobacco	10,600	-	72	10,672	10,672	-
Fixed - Q21M - IRS Resolution	110,000	-	8,741	118,741	128,909	-
Fixed - Q3RF - Covid 19 AHSOR	31,710	-	-	31,710	-	31,710
Set - Victims of Family Violence	81,000	-	(1,811)	79,189	79,189	-
Set - Q010 MT Client Insured services	35,607	-	(8,824)	27,783	27,783	0
Set - Q01D MT CA Admin	42,500	-	(42,500)	-	-	-
Set - Q0E Vans	69,375	28,247	51,190	148,812	148,812	-
Set - Q01R - Mental Health Care	120,000	-	5,901	125,901	125,901	0
Set - Q01S - Mental Health Care Admin	38,000	-	-	38,000	38,000	-
Set - Q01T - MHC Traditional Healer	8,050	-	(50)	8,000	8,000	-
Set - 21M IRS Resolution workers	5168	-	0	5,168	5,168	-
Set - Q30B - Electric Med/health records	7,527	-	800	8,327	8,327	-
Total Health Canada	2,947,116	1,976,688	0	4,923,804	3,358,618	1,584,969
Department of Fisheries and Oceans (DFO)						
AICFI Component 2.3	40,000	-	-	40,000	40,000	-
AICFI Component 4.0	54,000	-	-	54,000	54,000	-
AFS	215,000	-	-	215,000	215,000	-
AFSAR Midgell	99,387	-	-	99,387	99,387	-
IHPP	117,095	-	-	117,095	115,745	1,350
CNF 20-21	354,952	4,550	-	359,502	359,502	-
Harvester Training	5,215	-	-	5,215	5,215	-
Subtotal DFO	955,649	4,550	-	960,199	958,849	1,350
Headstart EYC	238,951	45,516	-	284,467	214,583	69,884
Total funding	\$ 10,975,038	\$ 4,576,255	\$ (0)	\$ 15,551,294	\$ 10,102,514	\$ 5,468,469

Abegweit First Nation

Notes to the consolidated financial statements

March 31, 2022

19. Segmented reporting

The presentation by segment is based on the same accounting policies as described in the summary of significant accounting policies as described in Note 1. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Band services are provided by departments and their activity is reported in these funds. The services provided by these departments are as follows:

Administrative

This segment includes departments that are responsible for the overall financial and local government administration. The tasks include, but are not limited to, daily accounting functions, preparation and coordination of the annual audited financial statements, coordination of the development of the annual budget, human resource functions for the entire municipal unit, economic development initiatives and maintenance of bylaws and policies. This would also include administrative and policy support for the Chief and all members of the Council.

Capital/Housing

This segment is responsible for providing housing and capital infrastructure for the Band's residents. This includes the operation of water and sewer utilities.

Social Services

This segment is responsible for providing social assistance to band members in need. This includes the basic needs and social needs programs.

Education Services

This segment is responsible for providing education funding. This includes tuition agreements, student's costs and supplies as required.

Health Services

Services provided by the Health department are included in this segment. The following tasks are delivered by this department: Aboriginal diabetes initiatives, adult care, brighter futures program, the early learning centre, health planning and various other programs depending on the funding obtained.

Epikwitk Gas Bar

The Band operates a gas station on the reserve. The revenues and expenses associated with the operations of the gas station are included in this segment.

Fisheries/Fisheries AFS

This segment is responsible for the commercial fishing of lobster, snow crab, etc. and other related fishing projects such as the hatchery.

Redstone Auto & Marine

The Band operates an auto and marine mechanic shop on the reserve. The revenues and expenses associated with the operations of the mechanic shop are included in this segment.

Economic Development

The Band is involved in activities to promote economic development that benefits its community and members.

Abegweit Conservation Society

This segment is a registered charity, with the purpose of protecting the environment of Prince Edward Island by saving, supporting, protecting and assisting stressed and endangered fish, plant and animal species as well as cleaning, remediating and protecting streams, rivers, watersheds and forests.

Abegweit First Nation Schedule of segmented disclosure

March 31, 2022

The following table presents the expenses incurred and the revenue generated by main object of expense and by major revenue type. The segment results for the period are as follows:

	Admin	Capital/ Housing	Socel Services	Education Services	Health Services	Epelwitk Gas Bar	Fisheries Hatchery	Fisheries AFS	Redstone Auto & Marine	Economic Development	Abegweit Conservation Society	Total	Intercompany Eliminations	2022
Revenues														
Indigenous Services Canada	\$ 751,028	\$ 1,497,647	\$ 735,204	\$ 1,677,959	\$ 16,695	\$ -	\$ -	\$ -	\$ -	\$ 908,641	\$ -	\$ 5,587,155	\$ -	\$ 5,587,155
Other Federal government	129,793	1,629,680	-	-	3,393,136	-	215,000	-	-	668,274	574,608	6,709,676	-	6,709,676
Provincial government	95,249	181,227	-	-	347,926	-	55,000	-	-	456,936	50,000	1,186,337	-	1,186,337
Mikmaq Confederacy of PEI	398,934	88,916	-	-	175,003	-	8,305	-	-	13,608	6,940	733,370	-	733,370
Economic activities	512,500	-	-	-	15,528	7,399,281	2,653,965	-	238,124	79,257	58	10,636,714	(313,506)	10,323,208
Fuel & tobacco rebates	-	-	-	-	1,018,900	-	-	-	-	-	-	1,018,900	-	1,018,900
Other revenue	91,717	84,620	-	-	176,957	-	31,315	-	-	132,260	99,310	621,520	(97,282)	524,238
	\$ 3,779,181	\$ 3,482,100	\$ 735,204	\$ 1,677,959	\$ 4,125,245	\$ 18,418,182	\$ 2,800,386	\$ 94,470	\$ 238,124	\$ 2,258,976	\$ 730,917	\$ 26,555,673	\$ (410,788)	\$ 26,144,885
Expenditures														
Salaries & benefits	\$ 1,221,240	\$ 506,027	\$ 130,874	\$ 426,775	\$ 1,746,772	\$ 663,632	\$ 1,283,337	\$ 116,975	\$ 124,449	\$ 219,456	\$ 950,325	\$ 6,980,733	\$ (45,020)	\$ 6,937,713
Goods & services	1,248,951	1,043,794	353,191	1,205,267	1,253,993	6,471,615	686,963	34,553	212,533	337,914	323,697	13,220,378	(367,768)	12,852,610
Amortization	-	597,156	-	3,654	59,134	46,487	218,441	-	16,528	-	116,888	3,058,296	-	1,058,296
Interest	18,373	33,034	1,485	48	1,124	30,059	12,959	-	2,970	-	1,665	300,716	-	100,716
Other	2,487,954	2,179,020	485,550	1,635,744	3,061,022	7,211,992	2,187,669	151,527	172,758	451,487	792,575	21,360,124	(410,788)	20,949,336
	\$ (708,783)	\$ 1,303,030	\$ 249,654	\$ 42,195	\$ 1,064,223	\$ 1,206,190	\$ 612,656	\$ (57,108)	\$ (213,363)	\$ 1,716,191	\$ (61,658)	\$ 5,195,549	\$ -	\$ 5,133,891
Net revenues (expenditures)														

Abegweit First Nation Schedule of segmented disclosure

March 31, 2021

	Admin	Capital/ Housing	Social Services	Education Services	Health Services	Epewliik Gas Bar	Fisheries Hatchery	Fisheries AFS	Redstone Auto & Marine	Economic Developm ent	Abegweit Conservation Society	Total	Less Intercompany Eliminations	2021
Revenues														
Indigenous Services Canada	\$ 604,860	\$ 1,018,549	\$ 734,646	\$ 1,375,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,493	\$ -	\$ 3,996,563	\$ -	\$ 3,996,563
Other Federal government	64,570	306,129	-	2,273,488	-	174,140	-	110,000	39,710	45,750	510,388	3,524,175	-	3,524,175
Provincial government	128,407	231,251	-	50,819	224,371	-	81,610	-	-	305,966	60,912	1,083,335	-	1,083,335
Mik'maq Confederacy of PEI	357,158	187,273	-	258,573	-	71,263	-	-	-	-	34,675	908,942	-	908,942
Economic activities	-	-	-	-	10,731	5,936,911	659,126	-	173,074	40,951	2,182	6,822,976	(145,164)	6,677,812
Fuel & tobacco rebates	-	-	-	-	-	988,842	-	-	-	-	-	988,842	-	988,842
Other revenue	91,463	72,696	-	13,340	309,437	-	20,000	-	83,320	91,764	37,165	719,185	(134,173)	585,011
	\$ 1,246,457	\$ 1,815,898	\$ 734,646	\$ 1,439,175	\$ 3,076,600	\$ 6,925,754	\$ 924,530	\$ 81,610	\$ 110,000	\$ 747,924	\$ 645,322	\$ 18,044,018	\$ (279,337)	\$ 17,764,681
Expenditures														
Salaries & benefits	\$ 761,539	\$ 373,931	\$ 163,832	\$ 260,930	\$ 1,610,767	\$ 552,111	\$ 411,689	\$ 93,975	\$ 118,941	\$ 118,964	\$ 248,043	\$ 4,867,841	\$ -	\$ 4,867,841
Goods & services	1,167,741	1,347,977	375,425	1,101,297	1,149,624	5,148,405	320,019	11,944	187,988	423,317	359,209	11,624,755	(279,337)	11,345,418
Amortization	-	512,100	-	3,667	54,431	49,048	262,263	-	22,451	-	99,184	1,003,150	-	1,003,150
Interest	12,164	26,900	-	364	-	25,660	9,060	-	2,427	-	1,242	78,117	-	78,117
Other	1,941,444	2,260,908	539,257	1,366,257	2,815,123	5,775,223	1,003,037	105,919	365,984	542,281	707,677	17,573,863	(279,337)	17,294,526
Net revenues (expenditures)	\$ (694,987)	\$ (445,010)	\$ 135,389	\$ 72,917	\$ 261,477	\$ 1,150,530	\$ (78,507)	\$ (24,309)	\$ (69,881)	\$ 205,644	\$ (67,356)	\$ 470,156	\$ -	\$ 470,156

Abegweit First Nation Schedule of tangible capital assets

Year ended March 31, 2022

	<u>Boats</u>	<u>Infrastructure</u>	<u>Housing</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>2022</u>	<u>2021</u>
Cost:								
Opening balance	\$ 2,949,096	\$ 5,691,476	\$ 6,766,620	\$ 3,042,129	\$ 645,300	\$ 4,012,029	\$ 23,106,650	\$ 22,285,440
Acquisition of tangible capital assets	52,000	434,997	1,954,195	2,527,019	88,833	275,338	5,332,382	877,285
Disposal of tangible capital assets	-	-	-	-	-	-	-	(56,075)
Balance, end of year	<u>\$ 3,001,096</u>	<u>\$ 6,126,473</u>	<u>\$ 8,720,814</u>	<u>\$ 5,569,148</u>	<u>\$ 734,133</u>	<u>\$ 4,287,367</u>	<u>\$ 28,439,032</u>	<u>\$ 23,106,650</u>
Accumulated amortization								
Opening balance	\$ 1,961,443	\$ 3,673,378	\$ 4,449,833	\$ 1,110,356	\$ 427,149	\$ 2,885,491	\$ 14,507,648	\$ 13,552,126
Annual amortization	148,148	222,416	291,105	66,679	54,605	275,343	1,058,296	1,003,150
Accumulated amortization On disposals	-	-	-	-	-	-	-	(47,628)
Balance, end of year	<u>2,109,591</u>	<u>3,895,794</u>	<u>4,740,938</u>	<u>1,177,035</u>	<u>481,752</u>	<u>3,160,834</u>	<u>15,565,944</u>	<u>14,507,648</u>
Net book value of tangible capital assets	<u>\$ 891,505</u>	<u>\$ 2,230,679</u>	<u>\$ 3,979,876</u>	<u>\$ 4,392,113</u>	<u>\$ 252,381</u>	<u>\$ 1,126,533</u>	<u>\$ 12,873,088</u>	<u>\$ 8,599,002</u>