







Chief Red Bear
CHILDREN'S LODGE

Annual Report
2024-2025

Table of Contents

Introduction 1
Leadership Reflection 2
Organization Overview 3
Board of Govenors 4
Staff 4
Operations
- Human Resources 6
- Policy & Data 6
- Finance 7

Programs
- Growing Up Well 10
- Good Life 11
- Young Adulthood 14
- Culture 16

Impact & Future Focus
- Community Impact 18
- Challenges & Resolutions 19
- Partnerships & Collaborations 20
- Strategic Direction & Future Plans 20

Financials 21

Guided by our Teachings, Grounded in our future.

Chief Red Bear Children's Lodge (CRBCL) was launched in 2021 under the authority of the Miyo Pimatisowin Act, making Cowessess First Nation the first Indigenous Nation in Canada to exercise jurisdiction over child and family wellbeing under its own laws. Guided by Cowessess laws, culture, and traditional teachings, CRBCL supports children, youth, and families through a holistic, culturally grounded service model rooted in healing and prevention.

In 2024–2025, CRBCL continued to strengthen its foundation by:

- **Building organizational capacity:** Leadership and staff worked collaboratively to refine structures, fill key roles, and develop policies that support long-term sustainability.
- **Enhancing services:** Over 875 families accessed Good Life prevention and healing programs and supports, while Growing Up Well provided advocacy and reunification support for children in care. Young Adulthood provided post-majority support to 25 young adults that were aging out or had previously been in care.
- **Strengthening culture:** More than 25 cultural programs and over 100 ceremonies, feasts, and trainings connected families to teachings, language, and traditions.
- **Supporting community wellbeing:** Nearly 400 families received direct supports, from food security to housing and advocacy, across Saskatchewan and beyond.
- **Improving systems:** Policy & Data advanced system preparations to assume full jurisdiction over child protection responsibilities, while Finance strengthened financial management and accountability processes.

Despite challenges such as limited capacity, funding negotiations, and the need for permanent infrastructure, CRBCL has stayed committed to serving the Nation by building structure while keeping services accessible. Looking ahead, the organization is focused on finalizing its Service Model, advancing negotiations with Canada for sustainable funding, and integrating services fully with Cowessess community programs to ensure lifelong, holistic support for members.

CRBCL's impact this year demonstrates resilience, cultural strength, and a clear path forward to ensuring that Cowessess children, families, and future generations thrive in Miyo Pimatisowin—the good life.



Leadership Reflection

This past year has been one of growth, reflection, and courage for Chief Red Bear Children's Lodge. Together, we have continued to honour the vision of the Cowessess People who chose the Miyo Pimatisowin Act as our path to self-determination in caring for our children and families.

We acknowledge the steady hands and hearts of our staff who walk daily alongside families through advocacy, healing, cultural support, and programs that bring people together. Their commitment reminds us that our strength comes from community connection and from the wisdom of our Elders and Knowledge Keepers.

We also recognize the challenges we have faced: building structure while delivering services, negotiating fair and sustainable funding, and operating with limited space and resources. These challenges have strengthened our resolve, and each step forward reaffirms our Nation's right to govern ourselves and protect our children.

Looking ahead, our work remains guided by Cowessess values. We are focused on securing funding, finalizing our Service Model, expanding capacity, and continuing to integrate culture into every part of our services. Our responsibility is not only to the children and families we serve today, but also to future generations who will carry our vision forward.

On behalf of the Leadership Team and Board of Governors, we extend our gratitude to Cowessess Citizens, staff, Elders, and partners who walk with us on this journey. Together, we are shaping a future where every child grows up living Miyo Pimatisowin—the good life—connected to their homefires, culture, and community.

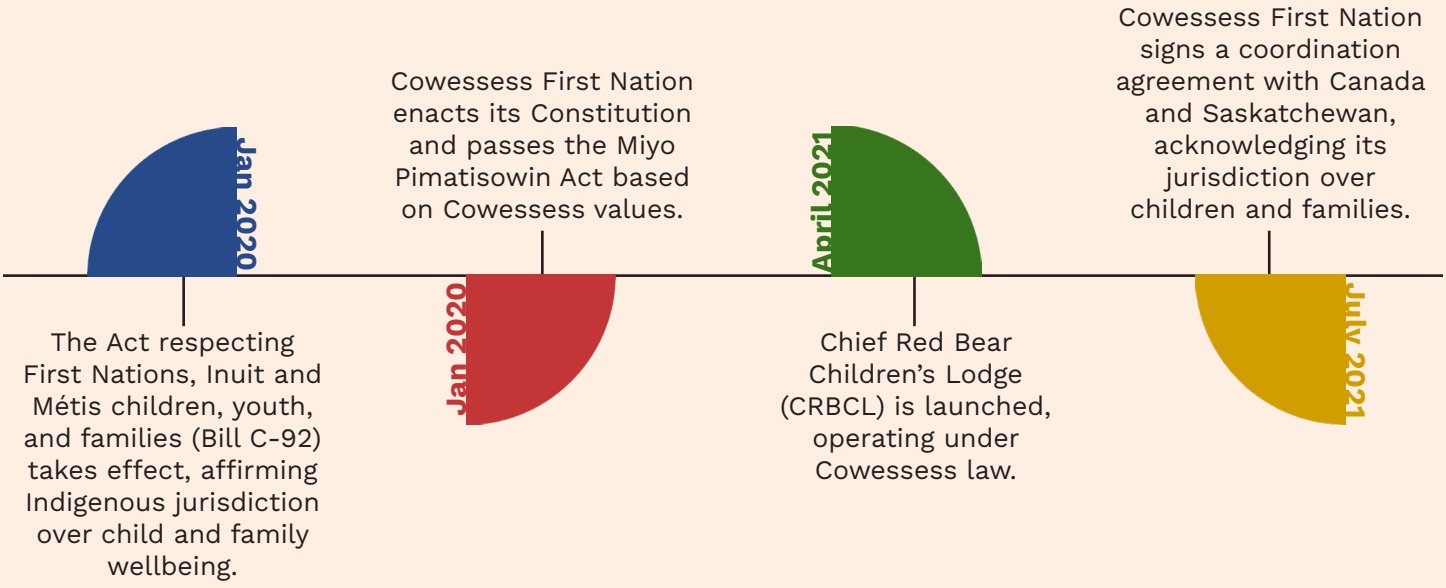
Nicole Cook, Interim CEO

Organization Overview

Cowessess First Nation (CFN) was the first Indigenous community to sign a Coordination Agreement with provincial and federal governments under Bill C-92, recognizing and supporting its jurisdiction over child and family wellbeing through the Miyo Pimatisowin Act.

The Miyo Pimatisowin Act was voted in by Cowessess Citizens to honour CFN's right to self-governance, affirm its jurisdiction, and set standards for services to support Cowessess children and families.

Launched in 2021, CRBCL is the first Indigenous child and family services agency to operate under First Nation laws. The Lodge was established under the Miyo Pimatisowin Act to support and protect the children and families of Cowessess First Nation, using practices guided by Cowessess culture, traditional teachings, and self-governance.



Mission

In honouring our Nation, we are committed to a holistic, traditional, and culturally based healing model that serves our children and families.

Vision

A healthy, proud, and vibrant Nation where all children, families, and future generations achieve wellness from their connection to the homefires.

Values

Traditional Indigenous Values and Cultural Practices.

Mutual Respect, Honour, Integrity, and Truthfulness.

Community Connectedness and Engagement.

Nurturing, welcoming, loving and accepting community.

Courage, Wisdom, Hope and Humility.

The hands & hearts behind Chief Red Bear

Board of Governors

In 2023, Chief and Council assumed the role of the Board to address significant challenges in governance and leadership. Chief and Council continue to act as the Board of Governors while they oversee the recruitment and appointment of new Board members.

Leadership Team

Since the departure of the former CEO, the Leadership Team has continued a collaborative approach to building staffing structures and increasing capacity while keeping services running smoothly. All levels of staff have a voice in developing the organizational tools and framework to guide our processes.

Nicole Cook
Interim CEO

Amber Delorme
Executive Assistant

Grady Lerat
Cultural Leader

Kim Delorme
Director of Human Resources

Andre Harris
Chief Financial Officer

Bevann Fox
Director of Good Life
(Prevention and Healing)

Phyllis Daniels
Director of Growing Up Well *(Protection)*

Nicole Montgrand
Interim ACEO
Director of Policy & Data
(covering)

Susan Delorme
Executive Director of Human Resources

Deanna Wolf Ear
Director of Young Adulthood

Staff

We want to acknowledge the work of all the program and administrative staff who have been a source of strength through times of transition. Our staff work closely with the families we serve and bring valuable insight to our growth and development. We value each and every member of our team.


Operations

Human Resources

Human Resources acts as a strategic partner, helping us to strengthen the workforce and shape workplace culture through hiring, training, employee relations, and performance management.

Highlights



Policy & Data

Throughout 2024, the Policy and Data team focused on three primary areas:

Program Area Support

Collaborated with programs to identify needs and support ongoing development of practice manuals. Reviewed internal process reviews to streamline of intake . Developed program information pamphlets for distribution to raise awareness of available services.

Data System Development

Paused design sessions on the custom data software system to focus on evaluation and development, enhancing system capacity and making improvements to prepare for taking on child protection responsibilities in the future. These changes ensure the system will effectively support frontline staff and handle growing service demands.

Legislative Amendments

Completed a review of the Miyo Pimatisowin Act to improve clarity, align with the Service Delivery Model, and enhance consistency in language. Started ongoing reviews with legal counsel to identify priority amendments that will support effective implementation.

Finance

Chief Red Bear Children's Lodge (CRBCL) remains financially strong, reflecting careful management and responsible use of resources. The organization continues to secure funding to support daily operations and deliver essential programs and services to children and families.

Through effective financial oversight, strategic planning, and commitment to accountability, CRBCL has maintained financial stability and is well-positioned to build on these strengths in the upcoming year.

Highlights



Prepared the annual budget and multi-year financial forecasts for long-term planning and sustainability.



Produced monthly expense reports and improved quarterly/year-end statements.



Streamlined internal financial processes to reduce risk, strengthen financial controls, and increase efficiencies.



Maintained strong cash flow management and improved investment monitoring and bank reconciliations for better stewardship of financial assets.



Supported grant application, funding proposals, and key decision-making through financial analysis, financial projections, and cost tracking.

Financial Summary

Annual Operations

For the fiscal year ending March 31, 2025, Chief Red Bear Children's Lodge Inc. reported a surplus of $7,741,503, compared to a breakeven position in 2023-24 and a surplus of $8,134,908 in 2022-23.

This surplus reflects increased federal funding, strong investment income, and program growth across multiple service areas.

Revenues

In the 2024-25 fiscal year, total revenues were $15,055,237, compared to $7,601,951 in 2023-24.

Key revenue sources included:

- Federal funding (unrestricted and restricted): $14,051,796
- Provincial capital revenue: $1,389,415 (prior year)Interest income: $947,413
- Other revenue & contributions: $56,028

The significant increase from the prior year reflects expanded federal funding allocations and continued investment income performance.

Expenses

In the 2024-25 fiscal year, total expenses were $7,313,734, compared to $7,601,951 in 2023-24.

Although overall expenses decreased year-over-year, the composition reflects continued investment in program delivery and staffing.

- Expense breakdown (2025):
- Payroll & Benefits: $3,926,771 (54%)
- Direct Operations: $1,599,307 (22%)
- Administrative: $608,472 (8%)
- Professional Fees: $529,515 (7%)
- Occupancy: $136,950 (2%)
- Amortization: $512,721 (7%)

The Lodge continues to prioritize direct service delivery and staffing to support children and families.

Deferred Revenues

Deferred revenue represents externally restricted funds that have not yet been spent and are carried forward for specific program or capital purposes.

As of March 31, 2025, total deferred revenue was $5,042,306, compared to $4,980,982 in 2024.

This balance includes:

- Start-up funding remaining: $1,171,792
- Deferred capital revenue: $1,938,664
- Child Care Space Development funding: $1,931,850

Recognition of these funds will occur in future periods as related program and capital expenditures are incurred.

Accumulated Surplus

The accumulated surplus includes both operating and capital funds.

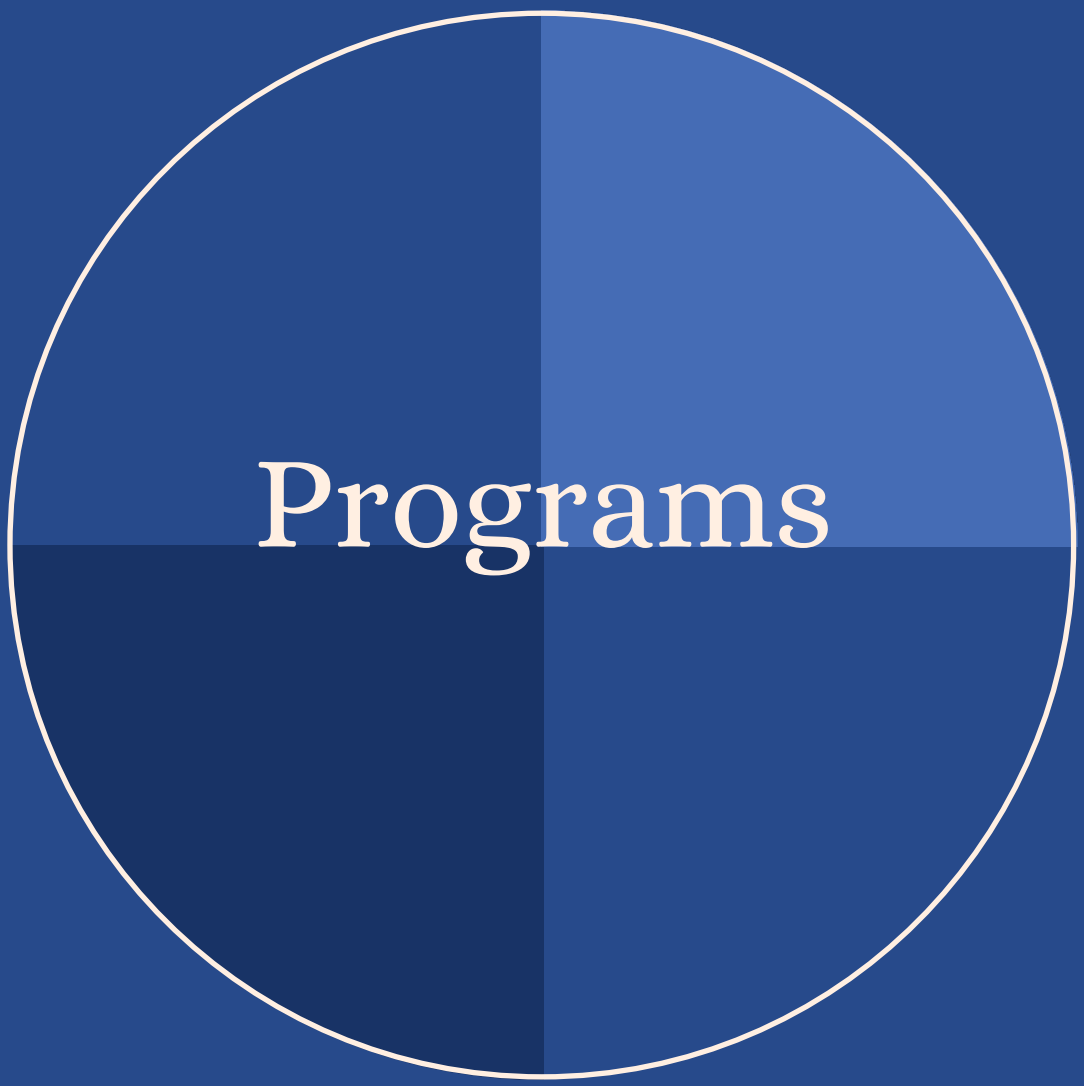
As of March 31, 2025, the accumulated surplus was $26,051,983, compared to $18,310,480 on March 31, 2024.

Breakdown:

- Net book value of tangible capital assets: $1,000,157
- Internally restricted operating funds: $21,655,294
- Unrestricted operating surplus: $3,396,532

Internally restricted funds increased significantly due to strong program surpluses, particularly in Growing Up Well Program, Good Life Programs, and Post Majority Services.

Detailed reserve information is presented in Schedule 5 of the financial statements


Programs

Growing Up Well

The Growing Up Well Program supports Cowessess children and families involved with the Ministry of Social Services (MSS), helping to prevent children from entering care and supporting those already in care to reunify with their families.

We walk alongside families in their healing journey, providing advocacy and information relating to case management, assessment, healing, and reconciliation. If there is a child protection concern on the Nation, Growing Up Well collaborates with the Ministry of Social Services in case management, attending annual reviews, family court, and any case planning updates. Growing Up Well also offers support services, including parent/caregiver support, reunification support, referrals, placements, and resources.

Highlights

- Strengthened partnership with MSS to learn about and connect with Cowessess children in care
- Participated in external training programs relating to social work
- Attended community events to promote connection and awareness of Growing Up Well services
- Created and strengthened partnerships with Children in Care and Ministry of Social Services

---

Program Statistics

Total families served by Growing Up Well: 232

- 1 Family was transferred to British Columbia
- 1 Family was helped with housing, applying for Child Tax Benefit and income assistance
- 1 Child was reunited with their family after 8 years in care

Ministry of Social Services

- 79 in care in Saskatchewan
- 5 Apprehended
- 9 Extension of Support
- 25 Long Term Wardship
- 6 Permanent Wardship
- 4 Temporary Wardship
- 1 Ward of Another Province
- 26 Persons of Sufficient Interest Indefinite
- 9 in care in British Columbia
- 12 in care in Alberta

Good Life (Prevention & Healing)

Good Life offers holistic prevention and healing programs to support child and family wellbeing, prevent child maltreatment, and keep children/youth in the family home wherever possible.

Good Life programs and services are holistic, focusing on the overall physical, mental, spiritual, and emotional wellbeing of all family members to help individuals heal and break the cycle of intergenerational trauma. They are also rooted in culture, identity, and language to enhance connection within the family and the Nation.

Program Statistics

Family Support/ Home Visiting Program

- Supported 129 families
  294 children | 65 adult
- 9+ types of support provided
  Food | Clothing | Personal Hygiene| Fuel | Furniture | Damage Deposit | Rent | Utilities

Children & Youth Program

- Total participations: 1,351
  Youth: 1139 | Parents/Caregiver: 208
- School supplies distributed: 186 youth
- City recreation passes: 230 participants

Homefires

- Total participations: 20
- Safety Workbooks distributed: 220

Ayawawasowin/Early Years

- Total participations: 654
  Children: 345 | Parents/Caregivers: 309

Miyo Mahcihowin (Holistic Wellness)

- Total participations: 164
  Children/Youth: 45 | Parents/Caregivers: 116
  Family Members/Others: 3

Reporting Note: Program participations reflect the number of times individuals attended programs; individuals who participated in multiple sessions may be counted more than once.

Social Media Safety

32 participants
Group activities and interactive teaching about safety and awareness on social media, promoting healthy screen time and usage.



Outdoor Activity Club Wind-Up

21 participants
Children were presented with Grandfather Teaching Awards for attending the program all summer, along with pizza, bowling, and door prizes.



Self Love Club

16 participants
The youth learned the importance of taking care of oneself, gaining the confidence, empowerment, tools, and teachings to build a healthy foundation for themselves to try their best in life.



HomeFire Pest Prevention Workshop

8 participants
Participants learned solutions for pest control and keping the family home free from pests like bedbugs and cockroaches.



Halloween Home Contest

12 participants
Families were invited to decorate their homes for Halloween, making it a fun family activity that promotes bonding and pride in homeownership.



Young Adulthood

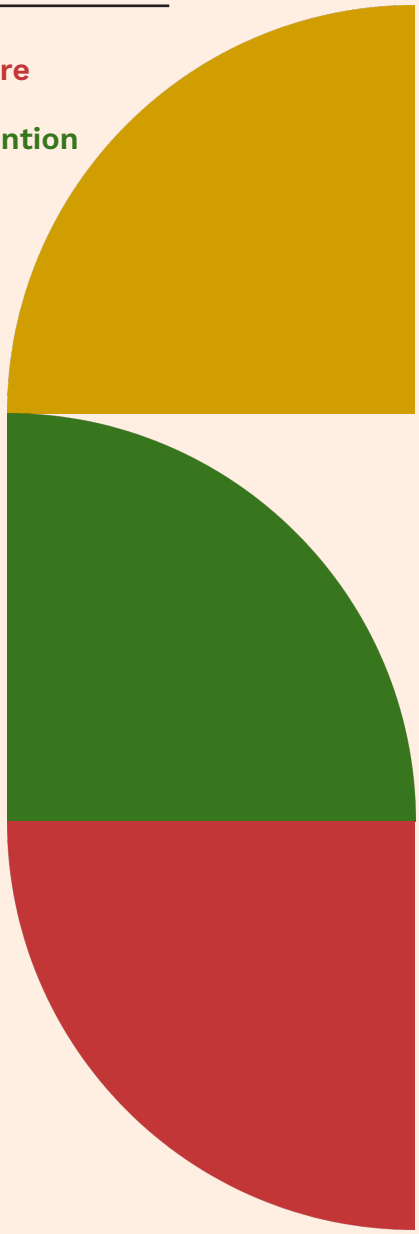
The Young Adulthood team provides voluntary post-majority support services, mentorship, and financial assistance to young adults ages 18-26 who were previously in care. Our staff walk alongside young adults in their journey to independence and provide direct services designed to meet their needs.

Young Adulthood currently partners with child and family services agencies to engage with young adults before they transition out of care, allowing for a more thorough understanding of their individual needs, strengths, and goals.

Young Adulthood Services

Financial Security **Education** **Physical and Mental Health** **Culture**

Relationships **Employment** **Life Skills** **Housing or Crisis Intervention**



Highlights

Supported 25 young adults: 23 in SK, 1 in British Columbia, 1 in Alberta.

Strengthened partnerships with Child and Family Services (CFS) Agencies to improve transition planning for youth approaching the age of majority.

Continued development of a framework to guide consistent and effective practice across the program, **with best practices in youth engagement, trauma-informed care, and culturally responsive service provision.**

Hosted the first Round Dance on Cowessess First Nation in February 2025, and committed to hosting annual Round Dances for the next four years.



Culture

The Culture Team supports the emotional, spiritual, physical, and mental wellbeing of children and families through culture, identity, and personalized guidance. Our staff promote individual wellness, community belonging, and collective resilience, creating safe spaces for connection, learning, and healing, while strengthening relationships between generations.

In 2024-2025, the Culture Team focused on providing cultural support and strengthening partnerships with CRBCL service areas and CFN departments, to ensure cultural integration at all levels.

Goals of the Culture Department are to:

- **Enhance quality of life**
- **Support growth and development of personal and cultural identity**
- **Encourage unity, fulfillment, and long-term community support**
- **Preserve and pass on traditional teachings.**

Highlights

- Prepared and delivered quarterly Solstice Feasts in collaboration with the Culture & Language Revitalization Team and Cowessess Community Education Center (CECC).
- Delivered Wahkohtowin training to help Kôhkoms and Mosôms heal and grow in healthier, culturally grounded ways, strengthening their wellbeing and supporting their service to the community.
- Partnered with Cowessess Employment Training and Support to offer cultural teachings and support skill development through the Creating Regalia program.

300+ Cultural Activities & Ceremonies
held throughout the year across Saskatchewan communities

1500+ Participants
engaged in ceremony, cultural learning, and community connection

100+ Ceremonial Gatherings
including Sweats, Pipe Ceremonies, Talking Circles, and Round Dances that nurture healing, connection, and belonging

80+ Days of Cultural & Skills Training
through programs like Wahkohtowin, Peacemakers, Doula, and Trauma Training

20+ Community Events & Collaborations
such as Solstice Feasts, Storytelling, and Culture Camps that bring generations together

90+ Months of Ongoing Learning
through long-term programs fostering intergenerational knowledge and leadership


Where we are &
Where we're going

Community Impact

CRBCL programs and events brought the community together to learn, connect, and celebrate. Attendance at the quarterly Solstice Feasts tripled, while new gatherings like the Round Dances united over 400 young adults, Elders, Knowledge Keepers, and families to honour growth, transition, and resilience.

These events strengthened belonging, identity, and intergenerational connection. Guided by the same spirit of community, CRBCL supported nearly 400 families this year on their journey to Miyo Pimatisowin.

Families by Support Type

- **Food Security** 482
- **Transportation** 72
- **Clothing** 118
- **Furniture** 71
- **In-home Support** 18
- **Wellness Plan** 19
- **Goal Setting** 7
- **Therapist Access** 13
- **Advocacy** 140
- **Hotel** 24
- **Rent** 27
- **Deposit** 11
- **Planning** 7
- **Utilities** 28

Service Requests

We received service requests from families across Saskatchewan and beyond, with emergency family supports provided to children, youth, and families living in British Columbia, Alberta, Saskatchewan, Manitoba, and Ontario.





Young Adulthood Success Stories

"They helped me significantly on my journey home and career path."

This year we supported a young adult in Alberta with our Post-Majority Services. We were honored to support her journey toward cultural connection and self-determination:

"Chief Red Bear Children's Lodge has helped me in many ways. It all started when I was looking for my roots. As a child of the system, I didn't have a lot to go off of, and when Cowessess reached out to my social worker to let me know I was one of their lost children, CRBCL was the first group of people to help me navigate coming home to my first powwow. After that, they helped me discover who my blood family is using DNA analysis. They have also helped me connect spiritually by helping me arrange a naming ceremony. More recently, they are helping to support me financially while I attend university since I have run into some hardship. They have helped me significantly on my journey home and career path."

Returning to Stability and Culture

The Young Adulthood Team collaborated with BC Child and Family Services to support a young adult facing housing instability and substance use. With encouragement from both her provincial and CRBCL support workers, she made the decision to return to B.C., where she has since created a stable living environment, is maintaining her wellness, developing daily life skills, and reconnecting with her culture.

Challenges & Resolutions

Throughout the year, CRBCL identified key organizational challenges and implemented targeted solutions to stabilize and strengthen service delivery. The following table highlights the main challenges faced and actions taken to ensure continued support for Cowessess children and families.

Challenge	Solution
Lack of structure, cohesion, and alignment.	Developing the Service Model and staffing structure according to the demand for services and the needs of Cowessess children and families.
Lack of organizational capacity.	Taking a step back to focus on planning and development while providing only those services that the organization can deliver.
Need for consistent and reliable funding.	Reopening funding negotiations with Canada to secure a Successor Agreement based on the Service Model.
Lack of space for offices and programming.	Included capital funding in government negotiations for custom buildings that have offices and programming space under one roof.

Partnerships & Collaboration

CRBCL departments maintain ongoing collaboration with CFN departments to ensure integrated service delivery. This will reduce duplication of services, save on costs, and promote a unified, community-driven approach to supporting the children and families of Cowessess First Nation.

Strategic Direction & Future Plans

As CRBCL settles into its new structure, the organization's next focus will be on strengthening internal systems by enhancing policies and procedures. Each department will take the lead in developing its own internal and external resources, guided by the framework of the Service Model. This framework emphasizes cultural integration, service priorities, and standards of care, ensuring that all programs and services reflect the values and needs of Cowessess children and families.

Negotiations for the Successor Agreement continue in good faith, with the goal of securing stable funding to move forward. Once this funding is finalized, CRBCL will begin transitioning fully to the Service Model framework and staffing structure, positioning the organization for long-term sustainability and effectiveness.

Collaboration with Cowessess First Nation also remains a central priority. Together, efforts are underway to formally integrate CRBCL services with broader community services, ensuring that members have access to holistic care and support across all stages of life. As the organization evolves, ongoing development will focus on expanding programs in alignment with community needs, building staff capacity, and adding operations and administrative positions to strengthen overall organizational support.





Financials

Chief Red Bear Children's Lodge Inc.

Financial Statements

March 31, 2025

To the Board of Chief Red Bear Children's Lodge Inc.:

Opinion

We have audited the financial statements of Chief Red Bear Children's Lodge Inc. (the "Organization"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2025, 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Unaudited Schedules and Budget

The supplementary information included on pages 14 to 21 is not a required part of the financial statements and is unaudited and presented for information purposes only. The budgeted information presented on the statement of financial position, statement of operations and accumulated surplus, statement of changes in net financial assets and statement of cash flows are not a required part of the financial statements and is unaudited and presented for informational purposes only.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Draft - For Management Use Only

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Draft - For Management Review Only

Regina, Saskatchewan

April 1, 2026

MNP LLP

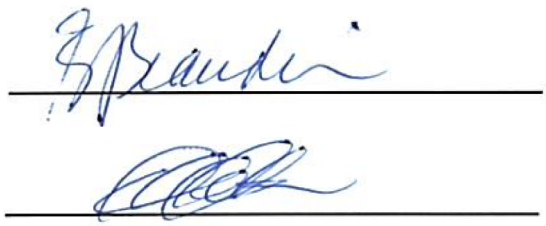
Chartered Professional Accountants

Chief Red Bear Children's Lodge
Statement of Financial Position
as at March 31, 2025

	Actual	Budget *(Note 15)*	Actual
	31-Mar-25	31-Mar-25	31-Mar-24
Financial Assets			
Cash and cash equivalents	**$ 26,646,388**	$ 15,542,917	$ 12,666,512
Accounts receivable	**29,151**	40,000	6,176,632
Investment - int.-bearing *(Note 5)*	**3,483,402**	3,501,342	3,332,460
Portfolio investments (GIC) *(Note 5)*	**80,674**	75,976	77,385
Total Financial Assets	**30,239,615**	19,160,235	22,252,989
Liabilities			
Accrued salaries and benefits	**356,330**	200,000	286,746
Accounts payable and accrued liabilities	**1,047,073**	200,000	1,030,104
Deferred revenue *(Note 8) (Note 9) (Note 10)*	**5,042,306**	3,952,024	4,980,982
Due to Cowessess First Nation *(Note 11)*	**5,636**	-	5,636
Liability for employee future benefits *(Note 12)*	**-**	95,000	-
Total Financial Liabilities	**6,451,345**	4,447,024	6,303,468
Net Financial Assets	**23,788,270**	14,713,211	15,949,521
Non-Financial Assets			
Prepaid expenses *(Note 6)*	**1,263,556**	1,274,741	1,227,197
Tangible capital assets *(Note 7)*	**1,000,157**	2,322,528	1,133,762
Total Non-Financial Assets	**2,263,713**	3,597,269	2,360,959
Total Accumulated Surplus	**$ 26,051,983**	$ 20,199,896	$ 18,310,481

The accompanying notes and schedules are an integral part of these financial statements

On behalf of the Board:



Chief Red Bear Children's Lodge
Statement of Operations and Accumulated Surplus
for the period ended March 31, 2025

	Actual	Budget *(Note 15)*	Actual
	31-Mar-25	31-Mar-25	31-Mar-24
Revenues (Schedule 2)			
Federal Funding from Cowssess First Nation			
Unrestricted funding	**$ 13,571,260**	$ 13,571,262	$ 6,063,711
Restricted capital funding	**480,536**	-	481,032
Provincial government			
Capital Projects Revenue	**-**	1,389,415	-
Other revenue			
Cowessess First Nation Contribtions *(Note 11)*	**14,569**	-	1,800
Donation	**150**	1,000	100
Interest	**947,413**	500,000	1,050,694
Other Revenue	**41,309**	-	4,614
Total revenues	**15,055,237**	15,461,677	7,601,951
Expenses (Schedule 3)			
Governance	**403,559**	369,308	178,374
Operations	**2,127,361**	3,283,439	2,373,900
Start-Up	**512,721**	1,152,450	481,032
Growing Up Well	**1,236,118**	2,877,057	1,651,822
Good Life	**2,498,374**	4,884,141	1,843,256
Homefire & Resources	**9,367**	70,500	1,073,567
Post Majority	**526,234**	935,366	-
Total expenses	**7,313,734**	13,572,262	7,601,950
Surplus for the Year from Operations	**7,741,503**	1,889,415	0
Accumulated Surplus, Beginning of Year	**18,310,481**	18,310,481	18,310,480
Accumulated Surplus, End of Year	**$ 26,051,983**	$ 20,199,896	$ 18,310,481

Chief Red Bear Children's Lodge
Statement of Changes in Net Financial Assets (Net Debt)
as at March 31, 2025

	Actual	Budget *(Note 15)*	Actual
	31-Mar-25	31-Mar-25	31-Mar-24
Net Financial Assets, Beginning of Year	**$ 15,949,521**	$ 15,949,521	$ 16,312,140
Surplus for the Year from Operations	**7,741,503**	1,889,415	-
Acquisition of tangible capital assets	**(379,116)**	-	(904,779)
Amortization of tangible capital assets	**512,721**	1,152,450	481,032
Acquisition (use) of prepaid expenses	**(36,359)**	(47,544)	61,127
Change in Net Financial Assets (Net Debt)	**7,838,749**	2,994,321	(362,620)
Net Financial Assets, End of Year	**$ 23,788,270**	$ 18,943,842	$ 15,949,521

Chief Red Bear Children's Lodge
Statement of Cash Flows
for the period ended March 31, 2025

	Actual	Budget *(Note 15)*	Actual
	31-Mar-25	31-Mar-25	31-Mar-24
Operating Activities			
Surplus for the year from operations	**$ 7,741,503**	$ 1,889,415	$ -
Non-cash items included in surplus			
Amortization of tangible capital assets	**512,721**	1,152,450	481,032
	8,254,223	3,041,865	481,032
Changes in non-cash working capital			
Decrease (increase) in accounts receivable	**6,147,481**	6,136,632	(6,136,088)
Increase (decrease) in accrued salaries and benefits	**69,584**	(86,746)	74,504
Increase (decrease) in accounts payable and accrued liabilities	**16,968**	(830,104)	646,436
Increase (decrease) in liability for employee future benefits	**-**	95,000	(93,644)
Increase (decrease) in deferred revenue	**61,324**	(1,028,958)	(7,091,045)
(Increase) decrease in prepaid expenses	**(36,359)**	(47,544)	61,127
Decrease (increase) in related party transactions	**-**	(5,636)	107,228
Cash Provided (Used) by Operating Activities	**14,513,221**	7,274,509	(11,950,450)
Capital Activities			
Cash used to acquire tangible capital assets	**(379,116)**	-	(904,779)
Cash Provided (Used) by Capital Activities	**(379,116)**	-	(904,779)
Investing Activities			
Interest re-invested on portfolio investments	**(154,231)**	(167,473)	(410,099)
Interest redeemed on portfolio investments	**-**	-	8,000,000
Cash Provided (Used) by Investing Activities	**(154,231)**	(167,473)	7,589,901
Increase (Decrease) in Cash and Cash equivalents	**13,979,875**	7,107,036	(5,265,328)
Cash and Cash Equivalents, Beginning of Year	**12,666,512**	12,666,512	17,931,840
Cash and Cash Equivalents, End of Year	**$ 26,646,387**	$ 19,773,548	$ 12,666,512

1. Incorporation and nature of the organization

Chief Red Bear Children's Lodge Inc. (the "NPO") is located in the province of Saskatchewan under the Non-profit Corporations Act and is registered as a not-for-profit organization and thus is exempt from income taxes under section 149 of the Income Tax Act. The Organization provides preventative and protective child and family services to its members.

The Organization commenced operations as of April 1, 2021.

2. Significant accounting policies

These financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards using the standards applicable to government not-for-profit organizations, including the following significant accounting policies:

Basis of presentation

Sources of revenue and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenue as it becomes available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash. The cash is maintained in the investment is restricted for the organization's future capital purchases.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Rate
Equipment	5 years
Computers	3 years
Automotive	5 years
Leasehold improvements	10 years
System development	3 years

Long-lived assets and discontinued operations

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

When the NPO determines that a long-lived asset no longer has any long-term service potential to the organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

Revenue recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred.

Unrestriced investment income is recognized as earned. Other revenues are earned from other services provided by the Organization and are recognized when the service has been provided.

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

Employee future benefits

The NPO's employee future benefit program consists of a defined contribution pension plan contributions to the defined contribution plan are expensed as incurred.

Employee future benefits related to future sick leave payable are expensed as incurred and if the benefits are expected to be used by employee in the future and therefore expensed.

Inter-entity transactions

The NPO recognizes and records all transactions with other entities within Cowessess First Nation #73 at their carrying amount as determined at the transaction date.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

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

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the period in which they become known.

Financial instruments

The NPO recognizes its financial instruments when the NPO becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities orginated and issued in a related party transaction with management.

At initial recognition, the NPO may irrevocably elect to subsequently measure any financial instrument at fair value. Cash and investments is measured at fair value. Fair value is determined by quoted market prices. All other financial assets and financial liabilities are measured at amortized cost. Other financial assets and financial liabilities include accounts receivable and accounts payable and accruals.

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

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

Financial asset impairment:
The Organization assessess impairment of all its financial assets measured at cost or amortized cost. The Organization groups assets for impairment testing when there are numerous assets affected by the same factors or no asset is individually significant. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments; etc. in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Organization determines whether ith as resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

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

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

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

Any impairment, which is not considered temporary, is included in current year annual surplus.

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

Fair Value Measurements

The NPO classifies fair value measurements recognized in the statement of financial position using a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

- Level 1: Quoted prices (unadjusted) are available in active markets for identical assets or liabilities;
- Level 2: Inputs other than quoted prices in active markets that are observable for the asset or liability, either directly or indirectly; and
- Level 3: Unobservable inputs in which there is little or no market data, which require the NPO to develop its own assumptions.

Fair value measurements are classified in the fair value hierarchy based on the lowest level input that is significant to that fair value measurement. This assessment requires judgment, considering factors specific to an asset or a liability and may affect placement within the fair value hierarchy.

3. Economic dependence

The Organization receives a significant portion of its revenues from the Federal Government under the terms and conditions entered through annual funding agreements. The Organization's ability to deliver programs and services to the members is dependent upon the continued receipt of funding from the monies allocated by agencies of these governments.

4. Restricted cash

Included in investments is restricted cash consisting of amounts relating to GIC's purchased by Chief Red Bear Children's Lodge of $80,674 (2024 - $77,385)

5. Marketable securities / Investment

	2025	*2024*
GIC - Matures February 26, 2026 with a 4.25% interest rate.	**80,674**	77,385
Cash in high interest savings account	**3,483,402**	3,332,460

The investment of $3,483,402 (2024 - $3,332,460) is maintained in the organization's savings account.

6. Prepaid expenses

Prepaid expense consists of $144,704 (2024 - $127,197) relating to operating expenses, program costs, and gift cards. The remainder $1,118,852 (2024 - $1,100,000) is relating to a deposit for the construction of a building in Regina through Cowessess First Nation.

7. Tangible Capital assets

	Cost	***Accumulated amortization***	***2025 Net book value***	*2024 Net book value*
Equipment	**58,377**	**20,663**	**37,714**	23,050
Computers	**231,631**	**188,463**	**43,168**	81,714
Automotive	**460,385**	**237,403**	**222,982**	264,833
Leasehold improvements	**422,575**	**66,524**	**356,051**	142,870
Construction in progress	**38,194**	**-**	**38,194**	15,000
System development	**919,926**	**617,878**	**302,048**	606,295
	2,131,088	**1,130,931**	**1,000,157**	1,133,762

Amortization expense of $512,721 (2024 - $481,032) was recorded in the statement of operations.

Assets under construction are not amortized until construction is complete and the related assets are available for use.

8. Deferred revenue

Deferred revenue consist of unspent revenue externally restricted for the various programs the Organization is involved in. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Deferred revenue received in the prior year were from the Government of Canada, represented by the Minister of Indigenous Services for initial start-up costs. Changes in the deferred revenue balance are as follows:

	2025	*2024*
Balance, beginning of year	**1,652,328**	1,652,328
Less: Amount recognized as revenue regarding start up costs	**(480,536)**	-
Balance, end of year	**1,171,792**	1,652,328

9. Deferred revenue related to capital assets

Deferred capital revenue consist of the unamortized amount of revenue received for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized.

	2025	*2024*
Balance, beginning of year	**1,938,664**	10,419,697
Less: Amounts recognized as revenue during the year	**-**	(481,033)
Less: Amounts transferred to Cowessess First Nation #73	**-**	(8,000,000)
Balance, end of year	**1,938,664**	1,938,664

10. Deferred revenue related to Child Care Space Development

Deferred contributions consist of unspent contributions from Indigenous Services Canada externally restricted for the development of Child Care Spaces. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made.

Changes in the deferred contribution balance are as follows:

	2025	*2024*
Balance, beginning of year	**1,389,990**	-
Additional funding received for daycare construction	**541,860**	1,389,990
Balance, end of year	**1,931,850**	1,389,990

11. Related party transactions

Included in other revenue reported in the statement of operations is a contribution of $14,569 (2024 - $1,800) from Cowessess First Nation #73.

As of March 31, 2025, the Organization owes $5,636 (2024 - receivable from Cowessess First Nation $5,636) to Cowessess First Nation #73. The payable bears no interest and has no fixed terms of repayment.

Cowessess First Nation #73 is related through common control.

12. Employee future benefits

The Organization has a defined contribution pension plan, under which the Organization and employees make contributions. Organization contributions and corresponding expense totaled $431,440 (2024 - $388,195).

In the current year, the Organization has recorded future employee benefits relating to the amount of pension expenditures which it expects to pay out in the future of $45,769 (2024 - $44,110).

13. Financial instruments

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

Interest rate risk

Interest rate risk is the risk that the Organization will encounter difficulty in meeting interest expense obligations. The Organization believes that there is minimal risk associated with interest rate fluctuation as the Organization holds no debt at year end.

Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization enters into transactions to purchase goods and services on credit and borrow funds from financial institutions or other creditors, for which repayment is required at various maturity dates. Liquidity risk is measured by reviewing the Organization's future net cash flows for the possibility of a negative net cash flow. The Organization manages the liquidity risk resulting from its accounts payable and accruals by investing in liquid assets and paying their liabilities on a timely basis.

14. Commitments

The NPO has entered into a building lease agreements, agreements for copiers and printers with estimated minimum annual payments as follows:

2026	171,761
2027	207,816
2028	2,004
	381,581

15. Budget information

During the year, the Board approved its operating budget based on planned expenses relating to the current year funding and other current year sources of revenue. The budget balances have been attached for information purposes only and are unaudited.

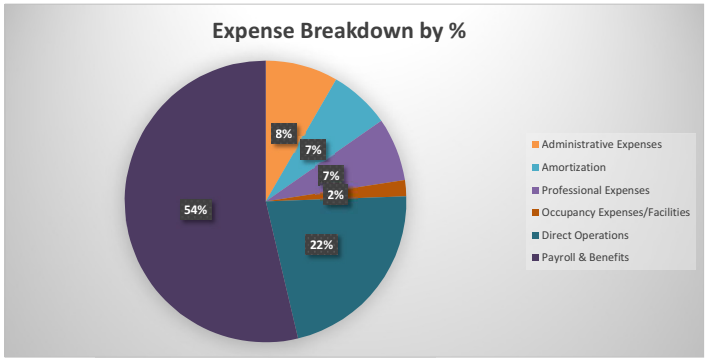
Included in the expenses of the approved budget are capital asset additons.

Total approved expenses	$15,461,677
Capital asset additions	$ 1,889,415
Budgeted surplus	$13,572,262

Schedule 1

Chief Red Bear Children's Lodge
Schedule of Revenues and Expenses by Function - unaudited
for the period ended March 31, 2025

	2025 Fiscal YTD Actuals											2025	2025	2024
	Governance	Operations	Start-Up	Growing Up Well Programs		Good Life Programs								
						Homefire & Resources	Programs & Groups							
				Growing Up Well	Post Majority	SWL	Family & Healing	Day Care Program	Traditional Birthing	Homefire Program	Culture	Actual	Budget *(Note 15)*	Actual
Revenues (Schedule 2)														
Federal government	$ 369,306	$ 3,282,441	$ 1,152,450	$ 2,877,057	$ 935,366	$ 70,500	$ 2,419,041	$ 95,557	$ 447,206	$ 329,184	$ 1,593,152	**$ 13,571,260**	$ 13,571,262	$ 6,544,743
Start-up Projects Revenue	$ -	$ -	$ 480,536	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 480,536**		
Provincial government	-	-	-	-	-	-	-	-	-	-	-	**-**	1,389,415	-
Other	-	987,584	-	-	-	-	-	-	-	15,857	-	**1,003,441**	501,000	1,057,208
Total Revenues	369,306	4,270,025	1,632,986	2,877,057	935,366	70,500	2,419,041	95,557	447,206	345,041	1,593,152	**15,055,237**	15,461,677	7,601,951
Expenses (Schedule 3)														
Administrative Expenses	21,048	436,460	-	35,465	15,599	2,076	37,953	751	824	26,871	31,423	**608,470**	$ 1,425,444	$ 814,116
Amortization	-	-	512,721	-	-	-	-	-	-	-	-	**512,721**	1,152,450	481,032
Professional Expenses	243,444	255,948	-	17,835	2,415	-	6,697	-	-	2,801	375	**529,515**	1,047,600	490,665
Occupancy Expenses/Facilities	-	96,916	-	-	2,000	5,838	6,087	-	-	24,374	1,735	**136,950**	392,590	133,555
Direct Operations	35,599	105,883	-	539,535	112,249	1,453	289,429	136	24,338	50,234	440,451	**1,599,307**	5,039,125	1,557,516
Payroll & Benefits	103,466	1,232,154	-	643,283	393,971	-	615,226	10,128	93,184	122,752	712,607	**3,926,771**	4,515,053	4,125,067
Total Expenses	403,557	2,127,361	512,721	1,236,118	526,234	9,367	955,392	11,015	118,346	227,032	1,186,591	**7,313,734**	13,572,262	7,601,951
Surplus (Deficit) for the year	**$ (34,251)**	**$ 2,142,664**	**$ 1,120,265**	**$ 1,640,939**	**$ 409,132**	**$ 61,133**	**$ 1,463,649**	**$ 84,542**	**$ 328,860**	**$ 118,009**	**$ 406,561**	**$ 7,741,503**	**$ 1,889,415**	**$ -**



Schedule 2

Chief Red Bear Children's Lodge
Schedule of Revenues by Function - unaudited
for the period ended March 31, 2025

	2025 Fiscal YTD Actuals											2025	2025	2024
	Governance	Operations	Start-Up	Growing Up Well Programs		Homefire & Resources	Good Life Programs					**Total**	Total	Total
							Programs & Groups					**Revenues**	Revenues Budget	Revenues
				Growing Up Well	Post Majority	SWL	Family & Healing	Day Care Program	Traditional Birthing	Homefire Program	Culture	**Actual - Draft**	*(Note 15)*	Actual
Federal Government														
Federal Funding	$ 369,306	$ 3,282,441	$ 1,152,450	$ 2,877,057	$ 935,366	$ 70,500	$ 2,419,041	$ 95,557	$ 447,206	$ 329,184	$ 1,593,152	**$ 13,571,260**	$ 13,571,262	$ 6,063,711
Start-up Projects Revenue	-	-	$ 480,536	-	-	-	-	-	-	-	-	**$ 480,536**	-	-
Capital Projects Revenue	-	-	-	-	-	-	-	-	-	-	-	**-**	-	481,032
Total Federal	369,306	3,282,441	1,632,986	2,877,057	935,366	70,500	2,419,041	95,557	447,206	329,184	1,593,152	**14,051,796**	13,571,262	6,544,743
Provincial Government														
Capital Projects Revenue (Prov)	-	-	-	-	-	-	-	-	-	-	-	**-**	1,389,415	-
	-	-	-	-	-	-	-	-	-	-	-	**-**	1,389,415	-
Total Provincial	-	-	-	-	-	-	-	-	-	-	-	**-**	1,389,415	-
Other Revenue														
Other Revenue	-	40,021	-	-	-	-	-	-	-	1,288	-	**41,309**	-	4,614
CFN Contribtions	-	-	-	-	-	-	-	-	-	14,569	-	**14,569**	-	1,800
Donation		150	-	-	-	-	-	-	-	-	-	**150**	1,000	100
Interest	-	947,413	-	-	-	-	-	-	-	-	-	**947,413**	500,000	1,050,694
Total Other	-	987,584	-	-	-	-	-	-	-	15,857	-	**1,003,441**	501,000	1,057,208
Total Revenues	**$ 369,306**	**$ 4,270,025**	**$ 1,632,986**	**$ 2,877,057**	**$ 935,366**	**$ 70,500**	**$ 2,419,041**	**$ 95,557**	**$ 447,206**	**$ 345,041**	**$ 1,593,152**	**$ 15,055,237**	**$ 15,461,677**	**$ 7,601,951**

Chief Red Bear Children's Lodge
Schedule of Expenses by Function - unaudited
for the period ended March 31, 2025

	2025 Fiscal YTD Actuals											2025	2025	2024
	Governance	Operations	Start-Up	Growing Up Well Programs		Homefire & Resources	Good Life Programs					Total	Total	Total
							Programs & Groups					Expenses	Expenses Budget	Expenses
				Growing Up Well	Post Majority	SWL	Family & Healing	Day Care Program	Traditional Birthing	Homefire Program	Culture	Actual	*(Note 15)*	Actual
Administrative Expenses														
Administration Fee (Expense)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -
Marketing	-	35,059	-	-	-	-	-	-	-	-	-	**35,059**	53,000	26,587
Recruitment	-	8,399	-	-	-	-	-	-	-	-	-	**8,399**	10,000	1,216
Bank Charges	-	2,185	-	-	-	-	-	-	-	-	-	**2,185**	5,000	3,578
Community Support and Wellnes	-	5,719	-	-	-	-	-	-	-	23,835	12,970	**42,524**	381,400	80,736
Equipment Maintenance	-	-	-	-	-	-	-	-	-	-	-	**-**	-	371
Equipment Rentals and Leases	-	5,819	-	-	-	2,034	-	-	-	-	-	**7,853**	30,000	9,096
Dues, Licenses and Fees	-	102,074	-	-	-	-	-	-	-	-	-	**102,074**	206,500	356,408
Insurance Expense	-	14,420	-	-	-	-	-	-	-	-	-	**14,420**	25,000	9,507
IT and Computer Expense	-	10,761	-	127	1,324	-	90	-	-	-	-	**12,302**	40,000	13,674
Meetings & Travel - Management	-	5,833	-	-	-	-	-	-	-	-	-	**5,833**	-	1,284
Meetings & Travel - Staff	-	5,238	-	1,840	1,332	-	7,303	-	-	605	1,533	**17,851**	29,500	4,030
Meetings - Board Honoaria	300	-	-	-	-	-	-	-	-	-	-	**300**	60,000	47,235
Meetings - Board Expenses	8,461	-	-	-	-	-	-	-	-	-	-	**8,461**	25,000	38,694
Office Equipment Maintenance	-	-	-	-	-	-	-	-	-	-	-	**-**	1,000	652
Office Equipment	-	6,332	-	-	986	-	-	-	-	-	-	**7,318**	36,000	1,853
Office Supplies	-	28,172	-	-	-	42	269	-	-	-	-	**28,483**	28,250	18,794
Postage & Shipping	-	537	-	-	-	-	-	-	-	-	-	**537**	3,000	229
Staff Accomodation/Meals/Recog	459	51,092	-	1,162	699	-	5,877	-	73	-	791	**60,153**	104,500	21,636
Training	-	22,657	-	700	2,800	-	9,752	-	-	650	7,982	**44,541**	147,500	75,391
Professional Development	-	4,762	-	-	3,825	-	-	-	-	-	-	**8,587**	78,683	18,065
Travel - Management	11,458	93,373	-	26,220	-	-	9,087	-	-	-	1,101	**141,239**	95,831	20,677
Utilities - Phone	372	34,028	-	5,416	4,633	-	5,575	751	751	1,781	7,046	**60,353**	65,280	64,403
	21,050	436,460	-	35,465	15,599	2,076	37,953	751	824	26,871	31,423	**608,472**	1,425,444	814,116
Amortization	-	-	512,721	-	-	-	-	-	-	-	-	**512,721**	1,152,450	481,032
Professional Expenses	-	-	-	-	-	-	-	-	-	-	-	**-**	-	-
Accounting and Audit Fees	-	33,400	-	-	-	-	-	-	-	-	-	**33,400**	30,000	32,748
Consultants	204,994	144,203	-	4,215	-	-	6,697	-	-	-	375	**360,484**	495,000	236,424
Contract Labour	-	-	-	-	-	-	-	-	-	2,801	-	**2,801**	187,600	35,012
IT Services Expense	-	53,275	-	-	-	-	-	-	-	-	-	**53,275**	85,000	60,258
Legal Fees	38,450	25,070	-	13,620	2,415	-	-	-	-	-	-	**79,555**	250,000	126,222
	243,444	255,948	-	17,835	2,415	-	6,697	-	-	2,801	375	**529,515**	1,047,600	490,664
Occupancy Expenses/Facilities														
Building Maintenance	-	23,014	-	-	-	1,336	-	-	-	-	245	**24,595**	89,473	8,067
Rent	-	69,131	-	-	2,000	-	5,825	-	-	21,386	-	**98,342**	290,117	108,292
Utilities	-	4,771	-	-	-	4,502	262	-	-	2,988	1,490	**14,013**	13,000	17,196
	-	96,916	-	-	2,000	5,838	6,087	-	-	24,374	1,735	**136,950**	392,590	133,555
Direct Operations														
Cultural	824	-	-	150	2,202	-	-	-	-	-	163,447	**166,623**	186,860	120,146
Events and Workshops	33,012	29,948	-	150	8,880	-	400	-	-	977	8,426	**81,793**	188,200	132,074
Food Services	-	307	-	1,657	-	-	3,650	-	-	-	30,252	**35,866**	102,350	12,620
Gifts	-	-	-	-	-	-	-	-	-	-	1,615	**1,615**	68,100	32,525
Groceries/Incidentals	-	164	-	-	31	-	1,070	-	-	-	888	**2,153**	102,800	44,552
Hourshold Supplies	-	-	-	-	200	1,453	5,601	-	-	9,914	84	**17,252**	61,000	6,195
Honoraria	-	-	-	150	300	-	7,500	-	600	1,600	60,861	**71,011**	366,550	100,447
Small Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	19,565	**19,565**	128,357	13,456
Family Travel	-	-	-	1,628	302	-	-	-	-	-	-	**1,930**	17,000	1,450
Program Costs	-	-	-	25	59,806	-	158,314	-	17,677	11,464	102,879	**350,165**	949,150	126,899
Direct Family Support	-	-	-	11,126	27,898	-	90,926	-	633	16,997	-	**147,580**	359,100	138,336
Travel - Staff	1,763	27,693	-	24,999	10,469	-	11,939	-	1,643	1,366	45,241	**125,113**	407,405	73,465
Utilities - Family	-	-	-	3,296	468	-	1,804	-	-	4,856	-	**10,424**	32,200	5,456
Vehicle Operating	-	(49)	-	9,617	1,693	-	8,224	136	3,785	3,060	7,192	**33,658**	37,045	32,312
Vehicle Repairs and Maintenance	-	31,204	-	-	-	-	-	-	-	-	-	**31,204**	36,000	18,108
Vehicle Insurance	-	16,616	-	-	-	-	-	-	-	-	-	**16,616**	25,000	16,620
Out of Province - One Parent Fam	-	-	-	-	-	-	-	-	-	-	-	**-**	60,000	-
Caregiver Allowance	-	-	-	486,737	-	-	-	-	-	-	-	**486,737**	1,912,008	682,678
Diverse Needs	-	-	-	-	-	-	-	-	-	-	-	**-**	-	-
	35,599	105,883	-	539,535	112,249	1,453	289,428	136	24,338	50,234	440,450	**1,599,305**	5,039,125	1,557,515

Chief Red Bear Children's Lodge
Schedule of Expenses by Function - unaudited
for the period ended March 31, 2025

	2025 Fiscal YTD Actuals											2025	2025	2024
	Governance	Operations	Start-Up	Growing Up Well Programs		Homefire & Resources	Good Life Programs					**Total**	Total	Total
							Programs & Groups					**Expenses**	Expenses Budget	Expenses
				Growing Up Well	Post Majority	SWL	Family & Healing	Day Care Program	Traditional Birthing	Homefire Program	Culture	**Actual**	*(Note 15)*	Actual
Payroll & Benefits														
CPP	5,395	7,217	-	2,917	-	-	3,399	54	4,076	3,694	-	**26,752**	29,445	31,264
EI	2,130	18,459	-	10,453	7,113	-	10,449	185	1,470	2,392	12,440	**65,091**	79,638	73,778
Group Benefits	-	45,695	-	26,686	17,025	-	22,965	1,489	4,271	5,823	28,190	**152,144**	167,142	149,565
Pension	-	62,078	-	34,187	16,430	-	27,070	374	3,882	3,055	32,544	**179,620**	246,068	158,471
Salary & Wages	94,629	1,084,799	-	561,272	348,622	-	543,836	7,901	78,391	106,411	631,084	**3,456,945**	3,934,147	3,645,293
Travel Benefits	-	-	-	-	-	-	149	-	-	-	-	**149**	-	11,920
WCB	1,312	13,906	-	7,768	4,781	-	7,358	125	1,094	1,377	8,349	**46,070**	58,613	54,776
	103,466	1,232,154	-	643,283	393,971	-	615,226	10,128	93,184	122,752	712,607	**3,926,771**	4,515,053	4,125,067
Total Expenses	**$ 403,559**	**$ 2,127,361**	**$ 512,721**	**$ 1,236,118**	**$ 526,234**	**$ 9,367**	**$ 955,391**	**$ 11,015**	**$ 118,346**	**$ 227,032**	**$ 1,186,590**	**$ 7,313,734**	**$ 13,572,262**	**$ 7,601,950**

Chief Red Bear Children's Lodge
Schedule of General Expenses by Functional Area - unaudtied
for the period ended March 31, 2025

	2025 Fiscal YTD Operational Expenses				**2025**	2025	2024
	General Operations	Finance and Administration	Human Resources	Data and Resources	**Total General Actual**	Total General Budget *(Note 15)*	Total General Actual
Administrative Expenses							
Marketing	35,059	-	-	-	**35,059**	52,000	26,587
Recruitment	-	-	8,399	-	**8,399**	10,000	1,216
Bank Charges	292.00	1,892	-	-	**2,184**	5,000	3,578
Community Support and Wellness	5,719	-	-	-	**5,719**	50,000	36,232
Equipment Rentals and Leases	4,010	1,588	221	-	**5,819**	15,500	7,127
Dues, Licenses and Fees	51,675	18,094	9,584	22,721	**102,074**	202,000	355,993
Insurance Expense	14,420	-	-	-	**14,420**	25,000	9,507
IT and Computer Expense	8,414	893	1,455	-	**10,762**	40,000	13,674
Meetings & Travel - Management	5,777	-	-	56	**5,833**	-	1,284
Meetings & Travel - Staff	5,238	-	-	-	**5,238**	5,000	3,437
Office Equipment Maintenance	-	-	-	-	**-**	1,000	307
Office Equipment	6,332	-	-	-	**6,332**	36,000	1,853
Office Supplies	25,564	2,218	389	-	**28,171**	27,500	14,839
Postage & Shipping	440	-	97	-	**537**	3,000	143
Staff Accomodation/Meals/Recognition	45,741	-	4,898	454	**51,093**	63,250	18,476
Training	-	-	22,657	-	**22,657**	57,500	34,560
Professional Development	-	-	4,762	-	**4,762**	78,683	15,227
Travel - Management	69,980	4,238	4,361	14,793	**93,372**	60,000	16,989
Utilities - Phone	26,470	3,287	3,062	1,208	**34,027**	37,560	38,775
	305,131	32,210	59,885	39,232	**436,458**	768,993	619,714
Professional Expenses							
Accounting and Audit Fees	-	33,400	-	-	**33,400**	30,000	32,749
Consultants	141,703	-	2,500	-	**144,203**	330,000	236,424
Contract Labour	-	-	-	-	**-**	134,000	10,139
IT Services Expense	53,275	-	-	-	**53,275**	70,000	59,812
Legal Fees	20,971	-	4,099	-	**25,070**	115,000	67,402
	215,949	33,400	6,599	-	**255,948**	679,000	406,526
Occupancy Expenses/Facilities							
Building Maintenance	23,014	-	-	-	**23,014**	69,473	2,752
Rent	69,131	-	-	-	**69,131**	166,217	80,992
Utilities	3,745	1,025	-	-	**4,770**	8,000	5,016
	95,890	1,025	-	-	**96,915**	243,690	88,760

Chief Red Bear Children's Lodge
Schedule of General Expenses by Functional Area - unaudtied
for the period ended March 31, 2025

	2025 Fiscal YTD Operational Expenses				**2025**	2025	2024
	General Operations	Finance and Administration	Human Resources	Data and Resources	**Total General Actual**	Total General Budget *(Note 15)*	Total General Actual
Direct Operations							
Events and Workshops	29,101	-	-	848	**29,949**	100,000	30,660
Food Services	307	-	-	-	**307**	-	4,493
Groceries/Incidentals	164	-	-	-	**164**	-	397
Honoraria	-	-	-	-	**-**	25,000	25,250
Travel - Staff	18,908	5,663	3,123	-	**27,694**	87,880	13,967
Vehicle Operating (recovery)	(2,084)	2,035	-	-	**(49)**	20,500	5,000
Vehicle Repairs and Maintenance	31,204	-	-	-	**31,204**	36,000	18,108
Vehicle Insurance	16,616	-	-	-	**16,616**	25,000	16,620
	94,216	7,698	3,123	848	**105,885**	294,380	145,134
Payroll & Benefits							
CPP	-	4,530	2,687	-	**7,217**	18,487	10,034
EI	6,731	5,248	4,438	2,043	**18,460**	19,771	17,898
Group Benefits	16,300	13,685	11,276	4,434	**45,695**	41,465	37,844
Pension	23,432	16,039	14,781	7,826	**62,078**	70,091	53,256
Salary & Wages	416,969	292,545	256,313	118,972	**1,084,799**	1,129,602	974,392
WCB	5,046	4,096	3,087	1,677	**13,906**	17,961	13,885
	468,478	336,143	292,582	134,952	**1,232,155**	1,297,377	1,113,768
Total Expenses	**$ 1,179,664**	**$ 410,476**	**$ 362,189**	**$ 175,032**	**$ 2,127,361**	**$ 3,283,440**	**$ 2,373,900**

Schedule 5

Chief Red Bear Children's Lodge
Schedule of Changes in Accumulated Surplus from Operations - unaudited
for the period ended March 31, 2025

	Mar 31 2024 Actual	Additions during the year	Reductions during the year	Mar 31 2025 Actual
Invested in Tangible Capital Assets:				
Leasehold Improvements	142,870	255,439	42,258	**356,051**
Vehicles	264,833	50,226	92,077	**222,982**
Machinery & Equipment	23,050	26,339	11,675	**37,714**
Computer Hardware & Office Equipment	81,714	23,918	62,464	**43,168**
Systems Development	606,295	-	304,247	**302,048**
Construction in Progress	15,000	23,194	-	**38,194**
Amortization	-	-	-	**-**
Net Book Value of Tangible Capital Assets	**$ 1,133,762**	**$ 379,116**	**$ 512,721**	**$ 1,000,157**
Less: Debt owing on Tangible Capital Assets	-	-	-	**-**
	1,133,762	**379,116**	**512,721**	**1,000,157**
Internally Restricted Operating Surplus				
Governance	1,126,210	(34,250)	-	**1,091,960**
Growing Up Well	1,626,968	1,640,940	-	**3,267,908**
Good Life	13,642,227	2,462,754	-	**16,104,981**
Post Majority	-	409,132	-	**409,132**
Contigency Fund	767,293	-	-	**767,293**
Capital Replacement	14,020	-	-	**14,020**
	-	-	-	**-**
Total Internally Restricted Funds	**17,176,718**	**4,478,576**	**-**	**21,655,294**
Total Restricted Funds	**17,176,718**	**4,478,576**	**-**	**21,655,294**
Unrestricted Operating & Surplus	**-**	**8,254,224**	**4,857,692**	**3,396,532**
Total Accumulated Surplus from Operations	**18,310,480**	**13,111,916**	**5,370,413**	**26,051,983**



Chief Red Bear
CHILDREN'S LODGE

Chief Red Bear Children's Lodge 2023
Box 381, Cowesses, SK S0G 5L0
contactus@redbearlodge.ca