



**"committed to the Nations we serve  
and the communities around us."**



## **2023/2024 Annual Report**

**Battlefords Agency Tribal Chiefs Inc.**

# Membership

---

**Ahtahkakoop Cree Nation**



**Moosomin First Nation**



**Mosquito Grizzly Bear's Head Lean Man  
First Nation**



**Red Pheasant Cree Nation**



**Saulteaux First Nation**



**Stony Knoll Band**



**Sweetgrass First Nation**



---

# TABLE OF CONTENTS

<b>BATC Vision &amp; Mission</b>	<b>3</b>
<b>Message from the Tribal Chief Cody Benson</b>	<b>4</b>
<b>Message from the CEO</b>	<b>5</b>
<b>Governance Report</b>	<b>6</b>
<b>BATC 2022 - 2025 Strategic Priorities</b>	<b>7</b>
<b>BATC Communications</b>	<b>8 - 10</b>
<b>BATC Employment &amp; Training</b>	<b>11 - 13</b>
<b>BATC Health Services</b>	<b>14 - 18</b>
<b>BATC Housing &amp; Engineering</b>	<b>19 - 22</b>
<b>BATC Sports &amp; Recreation</b>	<b>23</b>
<b>BATC Social Development</b>	<b>24 - 26</b>
<b>BATC Investments</b>	<b>27 - 28</b>
<b>Message from the CFO</b>	<b>29</b>
<b>BATC Financial Statements</b>	<b>30 - 46</b>



# Vision Statements

---

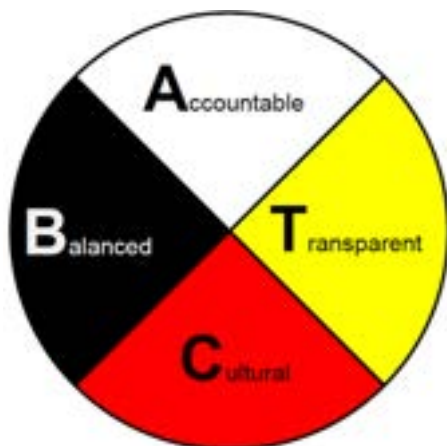
**A leading First Nation organization assisting, enhancing, and promoting success for its membership based on the spirit and intent of the Treaties.**

**Through strategic hiring, staff development, and partnerships, to be the expert resource for member Nations for all areas of their operations, while supporting urban services in the Battlefords region.**

**“Integrated in our communities’ success”**

## Mission

**BATC is dedicated to sound governance that creates opportunities for its members.**



**B-BALANCED  
A-ACCOUNTABLE  
T-TRANSPARENT  
C-CULTURAL**

# Message from our Tribal Chief

---



## **Chief Cody Benson – Red Pheasant Cree Nation**

**I am honoured and humbled to report to the membership of BATC as Tribal Chief. It has been a busy 8 months as Tribal Chief and I would like to share with you some of the goals that I have for BATC.**

**I encourage our staff to continue to work with the member First Nations to ensure that the needs of each community are respected and met wherever possible.**

**The organization is always changing and I would like to bring some stability back to the organization. The past few years have been challenging but I feel we are now on the right path to providing for the needs of our membership.**

**I encourage the staff of BATC to communicate with our member First Nations to ensure that all of the valuable programming and governance information is communicated to all of our staff and membership in a timely manner. The Annual General Meeting should be a time where we review relevant information, not a time to introduce relevant information.**

**I encourage the BATC staff to work with all levels of government to further the interest of each member First Nation to set them up to succeed in the areas that they can progress. At the same time, the BATC also has to hold all levels of government to account for any breaches or challenges to our jurisdiction and rights.**

**In closing, it has been an honour to serve the membership of BATC and all of our families and friends in the North Battleford and surrounding areas. I hope you all have a wonderful holiday season.**

# Message from our CEO

---



## **Neil Sasakamoose – CEO**

**It has been a honour to help build a Tribal Council with a great team of employees and under great leadership of the elected members of each Chief and Council. To watch the growth of our nations and tribal council over the last 14 years, has been a privilege. All 7 of our First Nations are in great positions for economic growth, governance and operations.**

### **Main Priorities:**

- 1. For BATC to continue to have a strong positive financial position, year after year.**
- 2. Obtain a low risk General Assessment rating.**
- 3. Increase Revenue by 2 million dollars.**
- 4. Establish good governance by supporting all BATC Boards.**
- 6. Oversee the operations at BATC Investments**
- 7. Increase employment & education ratios for BATC members.**
- 8. Measure effective services and communication to the members.**

**As a team, we continue to work to achieve all these goals. I look forward to continuing to work with our BATC Nations, the Executive Council, our Elders, and all of the BATC boards for each department.**

**It is with great respect and encouragement, that I continue to advocate for our membership municipally, provincially and federally. All of the BATC First Nations are currently in the position and have been signing New Fiscal Relation Agreements, enabling them to access additional funding and more supports from Indigenous Services Canada.**

# Governance Report

---



## Director of Governance - Leanne Albert

### Vision Statement

Helping member Nations succeed in all areas of operations and supporting urban services in the Battlefords region while following the spirit and intent of the Treaties.

*"A partner in building out communities' success"*

### Mission Statement

BATC is committed to being a leader and an advocate for the delivery of quality services for the sustainability, self-sufficiency and autonomy of our First Nation leadership. BATC creates opportunities for our members as expert resources while following our culture and values.

### Guiding Principles

To protect the governing jurisdiction of the First Nations.

To speak and act as a common voice on all matters of mutual interest.

To promote and protect Treaties and basic rights of First Nations people.

To develop policies and programs which promote and protect the common interest of the six (6) BATC First Nations.

To promote and protect First Nation self-determination and self-government.

### Values

The following values guide the way in which we make decisions and take action. They provide us with a common identity, which forms our desired organizational structure:

Balance

Accountability

Transparent

Cultural

### Purpose of the Corporation

To clarify the roles and responsibilities of the member First Nations to one another, as well as the roles and responsibilities of the Tribal Council to the member First Nations.

Establish processes for the carrying out of collective decisions in the areas of band governance, financial management, community planning, technical services, health service delivery, and economic development.

Establish the corporation for the accountable representation of the interests at the boards, commissions, and committees of the Federation of Sovereign Indigenous Nations.

# 2022 - 2025 Strategic Priorities

---

## The three priority strategic goals are:

1. **Communication** – Improving internal and external communication.
2. **Governance and Risk Management** – Review current structures, policies, terms of references, and procedures used for decision making, accountability, transparency, and risk management to ensure effectiveness and consistency of the operations of BATC.
3. **Human Resource Development** – Develop the support service of human resources in all areas for all operational aspects of BATC.

### Strategies and Objectives:



#### Communication

- To improve the amount and quality of information shared between departments, leadership, member Nations, and other stakeholders.
- Support change management and program delivery.



#### Governance and Risk Management

- To review and improve the consistent application of policies and other governance supports.
- To ensure all employees, participants, and assets are properly protected to maximize support of member Nation's and other stakeholders



#### Human Resource Development

- To focus on recruitment and retention of key staff, while planning for succession.
- Ensure adequate and appropriate training and professional development
- Maintain values and culture



# BATC Communications

---

## Sheldon Fox Communications Manager

### **High Severity Wildfires in Moosomin and Saulteaux First Nation Areas (May 3, 2023)**

- In May 2023, high severity wildfires burned approximately 7,000 acres in the Moosomin and Saulteaux First Nation areas, posing significant threats to these communities. The hot, dry weather and consistent winds made suppression efforts challenging. BATC coordinated urgent suppression efforts and prepared evacuation plans to ensure residents' safety. The community rallied together, with local fire departments and volunteers providing crucial support.

### **Beautiful Pow Wows (Summer 2023)**

- Throughout the summer, our nations hosted beautiful Pow Wows that celebrated our culture, traditions, and community spirit. These events were filled with vibrant dances, traditional music, and the coming together of people from all walks of life to honor our heritage.

### **Mosquito Nadine Stone Memorial Walk + Indian Relay**

- The Mosquito Nadine Stone Memorial Walk and Indian Relay was a poignant event that honored the memory of Nadine Stone. The community came together to walk in her memory and participate in the Indian Relay, showcasing our rich cultural heritage and the strength of our community bonds.

### **Enviroway and BATC Partnership (August 2023)**

- In August 2023, BATC formed a strategic partnership with Enviroway. This collaboration aims to promote sustainable practices and environmental stewardship within our communities. Together, we are working on initiatives that will benefit both the environment and our community members.

### **New Administrative Office**

- We are excited to announce that we have moved into our new administrative office located at 1242 100 Street Unit 200, North Battleford, above the post office. This new space will allow us to better serve the community with improved facilities and accessibility. This year has been filled with memorable events and significant milestones for our community. We look forward to continuing this journey together, building on our successes and facing new challenges with resilience and unity.

### **Miwasin Kikinaw Receives Large Donation of Winter Coats from FSIN**

- Miwasin Kikinaw was the grateful recipient of a generous donation of winter coats from the Federation of Sovereign Indigenous Nations (FSIN). This donation will ensure that many community members stay warm during the harsh winter months, highlighting the spirit of support and solidarity within our community.

### **2023 Christmas Dinners**

- In the spirit of giving and togetherness, we hosted Christmas dinners across several communities, including Ahtahkakoop, Saulteaux, Red Pheasant, Sweetgrass, Mosquito, and

# BATC Communications

---

Moosomin. These gatherings provided an opportunity for families and friends to come together, share a meal, and celebrate the holiday season.

## **Sweetgrass New School Project - Grounds Blessing & Sod Turning Ceremony (February 15, 2024)**

- The Sweetgrass New School Project marked a significant milestone with the Grounds Blessing and Sod Turning Ceremony. This event symbolized the beginning of a new chapter in education for our community, with elders, leaders, and community members coming together to bless the land and celebrate the future school.

## **Red Pheasant 2nd Annual Winterfest (February 16 – 18)**

- The Red Pheasant 2nd Annual Winterfest was a vibrant celebration of winter traditions and activities. Over three days, participants enjoyed snowshoeing, ice skating, traditional games, and cultural performances, fostering a strong sense of community and cultural pride.

## **8th Annual Fishing Derby (March 9)**

- Our 8th Annual Fishing Derby saw enthusiastic participation from the community. Anglers of all ages competed for the biggest catch, enjoying a day filled with fun, camaraderie, and a shared love for fishing. The event continues to be a highlight of our community calendar.

## **Star Children Conference (March 27 & 28)**

- The Star Children Conference was a resounding success, bringing together community members and experts to discuss and celebrate the unique talents and needs of our children. The event featured workshops, keynote speakers, and interactive sessions that inspired and educated all attendees.





**2023- 2024**



# BATC Employment & Training

---

## Jordon Weenie- Director of Employment & Training

### Types of Programming Funding:

- Readiness Program
- Life Skills Program
- Esthetics Program
- Driver/Learners Training
- Wellness
- Elders Committee
- Land Based Activities
- Safety Ticket Training
- \$317,000 Family Violence – flow through based on reserve population with priority on reduction in Family Violence
- \$189,000 Family Violence – geared toward 2 Spirit Education and Culture Camp
- \$70,000 BATC Urban Readiness and Life Skills
- \$571,000 SAET (NCB) for IA clients only targeted for 18-25; priority is reduction of IA. Funding received for Sweetgrass, Moosomin and Saulteaux
- MGBHLM, Red Pheasant, Ahtahkakoop purchasing services
- \$101,000 IAFNIYES – Ages 18-30
- \$101,000 FNIYES – Ages 15-30 in school or returning – 5 summer jobs.



**Ages 15-30. Career Promotion. Work Experience – Ages 15-30 for 5 positions**

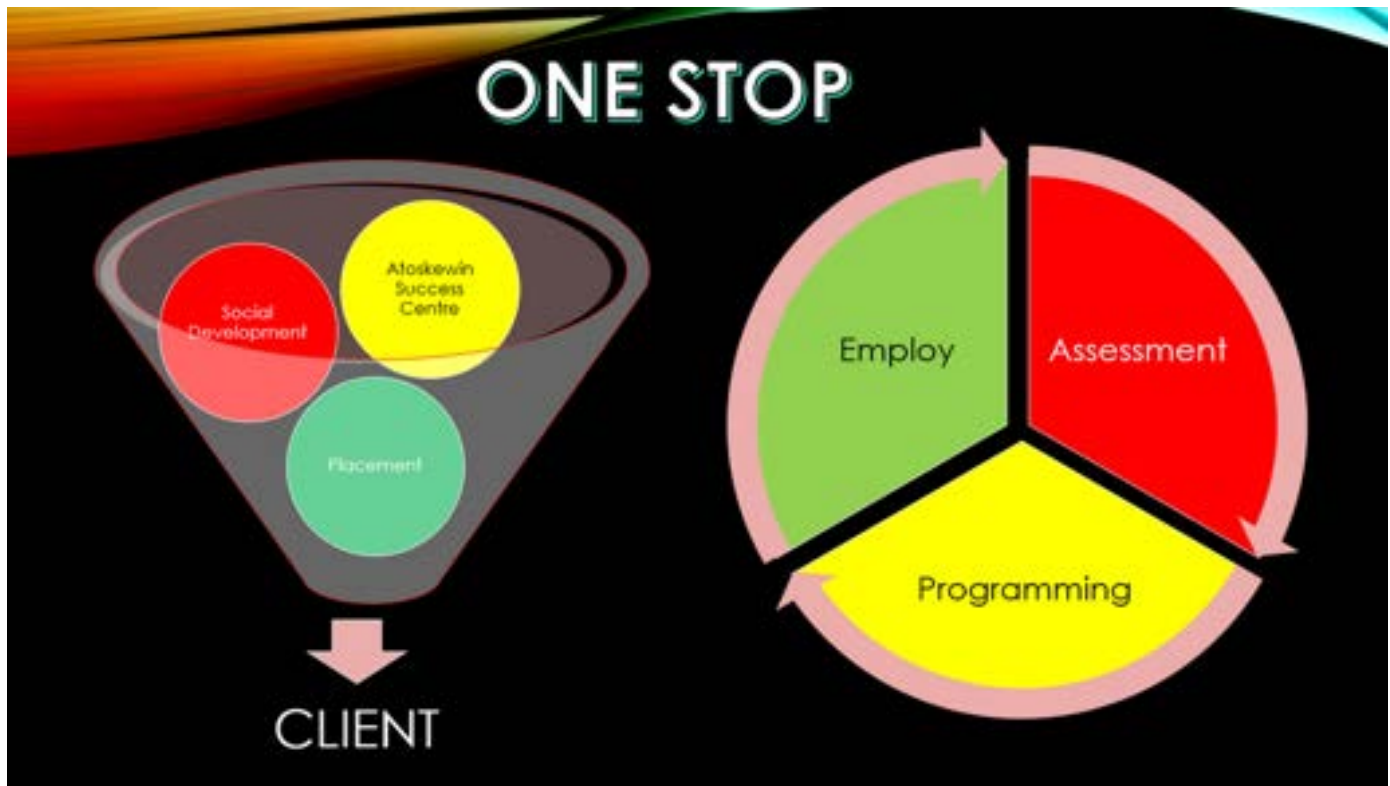


# BATC Employment & Training

---

## Jordon Weenie - Director of Employment & Training

- \$473,000 Urban SITAG – must be First Nation, Metis on non, living off reserve. Glaslyn – Maymont – Cando
- \$54,000 SITAG Partnerships – Creating opportunities with various work placements
- \$158,000 Indigenous Labour Market Industry Survey – assessing barriers and needs of urban members
- \$109,000 SCIS – Secured Status Cards
- \$1,100,000 Pre-Employment Supports- IA clients



# BATC Employment & Training

## Jordon Weenie - Director of Employment & Training

PLACEMENT APRIL 1ST, 2023 TO MARCH 31ST, 2024

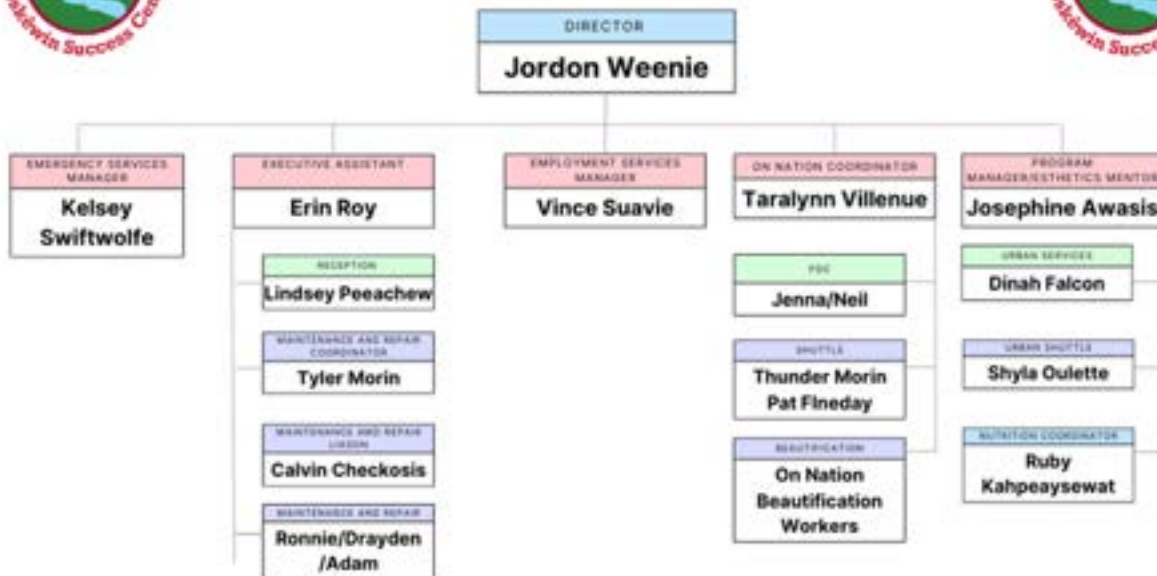
■ Red Pheasant ■ Sweetgrass ■ Saulteaux ■ Moosomin ■ Ahtahkakoop ■ Mosquito ■ Other



Red Pheasant	34
Sweetgrass	33
Saulteaux	28
Moosomin	28
Ahtahkakoop	27
Mosquito	27
Other	35



## Atoskewin Success Centre ORGANIZATIONAL STRUCTURE



# BATC Health

## Leslie Ann Smith - Director of Community Health Services

In June 2020, BATC developed a Health governance board with the intent to develop a First Nations health framework to support First Nations health needs, desires and direction to assume greater control over health services through community-based health services planning, implementation, delivery and evaluation, while recognizing that second and third level health support is essential to quality health services capacity and growth, and that fourth level health services in the areas of primary care and treatment are key to impacting health outcomes.



# BATC Health

---

**BATC Health Services Inc. is doing significant work to support the health and well-being of Indigenous communities in the Battlefords area.**

## **1. Leadership Team**

**Director of Health Services: Leslie Ann Smith**

**Executive Assistant: Raelyn Muir**

**Community Health Nurse Supervisor: Michelle Fehr**

**Communicable Disease Coordinator: Monika Socha**

**Mental Health Coordinator: Gary Nolin**

**Jordans Principle Coordinator: Roxanne Bellhumer**

**Environmental Health Officer: Anne Obiajunwa**

**NIHB Client Navigator: Kristen Wuttunee**



## **2. Additional Staff**

**Casual Nurses: Laurie Ironstand, Teal Nash, Ester Sunchild**

**Clinical Counsellor: Harmonie King**

**Health Navigator: Vivian Stone**

**Jordans Principle Team:**

**Intake Workers: Cassandra Wasilewski, Kayla Martell**

**Administration Assistants: Hailey Ross, Ashley Atcheynum, Savana Ernest**

## **3. Community Health Services**

**STI Testing & Treatment: Nurses are conducting tests and treatment for STI's across the communities, with a clinic open every other Friday, having tested over 200 individuals.**

**Vaccine Depot Centre: BATC Health is now a registered vaccine depot, expanding services to the community.**

## **4. Mental Health Initiatives**

**Collaborative Mental Health Support: Working closely with local nations and Miwasin Kikanow (homeless shelter) to address mental health needs.**

**Youth Support Line: The 24-hour youth-at-risk phone line is operational, supported by two social workers.**

**Wellness Team: The team, led by Mental Health Coordinator Gary Nolin and Clinical Counsellor Harmonie King, includes members from each nation served.**

**One on One Counselling Addiction Treatment Referrals**



# BATC Health

---

## 5. Health Navigation

**Vivian Stone, Health Navigator:** Based out of Battlefords Union Hospital, Vivian offers cultural and emotional support to patients, advocating for their needs and providing companionship. Her role also includes facilitating connections between patients and their families, and she's highly valued by hospital staff.

## 6. Environmental Health Focus

**Food Safety & Water Testing:** Anne Obiajunwa, the Environmental Health Officer, ensures that food safety training is up-to-date on all nations and conducts water testing across the nations to ensure there is safe and clean drinking water.

## 7. Jordans Principle

**Support for Children:** BATC's Jordan's Principle office provides support for children in need across the Battlefords and surrounding communities.

**Accommodation & Social Supports:** The office handles emergency accommodation referrals and offers various social funding initiatives.

### Initiatives:

**Fred Sasakamoose Day (April 2024)** was a success.

**School Support Initiatives:** Assistance with school fees, breakfast/lunch programs, winter clothing, and gym clothes for the 2024/2025 school year. Plans to make this an annual initiative.

**Future:** Group request planned for 2026 Summer Games in the Battlefords.

## 8. NIHB Services

**Non-Insured Health Benefits (NIHB) Navigator:** Kristen Wuttunee has joined the team to ensure timely processing of claims for NIHB services.

## Conclusion

BATC Health Services Inc. is an essential resource for health and social support in the region, providing a broad spectrum of services, from STI testing to mental health care, environmental health, and child welfare. The recent expansions, such as the new vaccine depot and the launch of Jordan's Principle office, are significant steps forward in addressing the needs of local Indigenous communities. The collaborative approach, especially in mental health and youth support, and ongoing funding increases, demonstrate the organization's commitment to improving the quality of life for community members.

# IRS Annual Report

---

## **Leslie Ann Smith - Director of Community Health Services**

### **Report on Acahkos Awasisak's – Star Children Current Status**

**Staffing Changes:** As part of the integration under the health umbrella, all former staff members of Acahkos Awasisak – Star Children have been laid off. This staffing reduction is part of the organization's restructuring process and has left it without an operational workforce at present. Future staffing decisions will be contingent upon securing additional resources.

**Current Operational Status:** At present, the IRS Project is at a standstill. The organization is unable to proceed with its activities or resume operations without securing more funding. This financial pause has temporarily halted progress on various projects, including initiatives aimed at addressing the ongoing legacy of residential schools.

**Focus on Residential Schools:** A key area of focus for the IRS Project moving forward is the impact of residential schools. The organization is currently engaged in research efforts aimed at understanding and addressing the long-term effects of residential schools on Indigenous communities. This research will play a crucial role in shaping future initiatives that support healing, cultural revitalization, and reconciliation efforts.

**Ongoing Activities:** While funding remains a barrier to full operational capacity, the IRS Project is actively engaged in gathering research. This research will be essential for guiding the organization's future direction, particularly in developing programs and resources related to residential schools. The findings will inform strategies for both health and social support, aiming to provide meaningful assistance to those affected by the residential school system.

**Conclusion:** Although operations are paused, the organization is focusing on research, with a particular emphasis on understanding and addressing the impact of residential schools. Securing funding will be essential to resume operations and implement future programs aimed at supporting Indigenous communities affected by this history.

# Miwasin Kikanaw Annual Report

---

## **Leslie Ann Smith - Director of Community Health Services**

In 2023-2024, Miwasin Kikanaw continued to provide vital services to individuals experiencing homelessness. During the winter months, we offered 24/7 shelter and meals, while in the summer, we provided overnight accommodations. The Mosquito Economic Development security team ensured a safe environment year-round.

### **Programs and Services**

#### **Winter Shelter (24/7 Service):**

From November to March, the shelter operated 24 hours a day, providing emergency housing and three meals daily.

#### **Summer Shelter (Evening-Only):**

From April to October, the shelter offered overnight stays, breakfast and evening meals.

### **Security Team**

The Mosquito Economic Development security team provides nightly coverage, ensuring the safety of clients throughout the year.

### **Community Impact**

Partnered with Metis Nation, BATC Community Development Corporation and the City of North Battleford to enhance services and resources.

### **Challenges and Future Goals**

While demand for services increased, we remained committed to our mission. For 2024-2025, we plan to:

- Expand winter shelter capacity to serve more individuals.
- Enhance our case management program to support long-term stability.
- Strengthen partnerships with local organizations to increase resources.

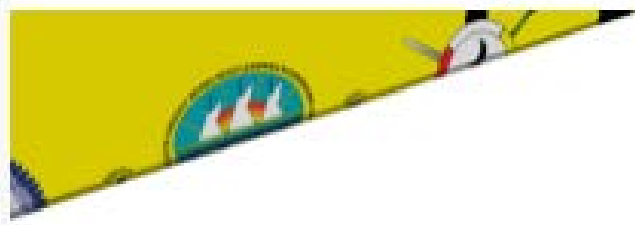
We are grateful to our dedicated staff, volunteers, donors, and community partners for their ongoing support. Together, we continue to make a positive impact in the lives of those experiencing homelessness.



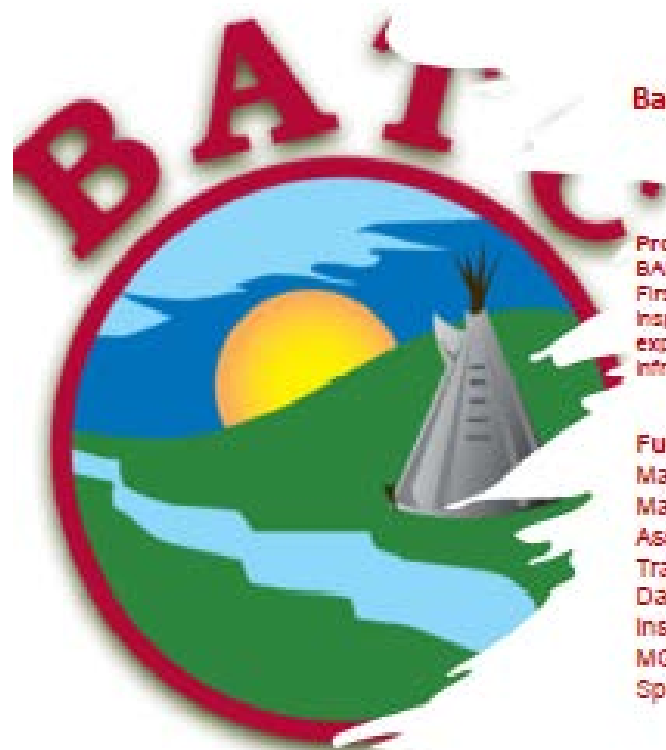
# BATC Housing, Infrastructure & Technical Services

---

## Merv Night - Director of BATC Housing & Infrastructure



## BAMIS AGM Activity Report 2024



## BAMIS Band Assets Management Information System 2024

### Program Description

BAMIS funding is provided to Tribal Councils and Independent First Nations to provide inspection and reporting on the volume, condition, and planned expansion of IBC-funded infrastructure assets on member First Nations.

### Functional Areas

- Maintenance Management
- Maintenance Management Training
- Asset Condition Reporting System
- Training Facility Management
- Database Update
- Inspections
- MGMT Support (housing updates)
- Special Services

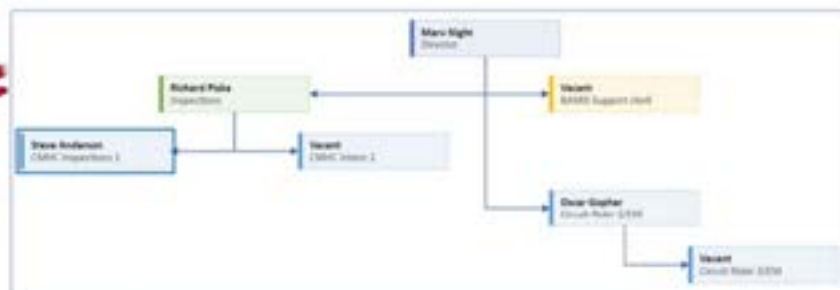


# BATC Housing, Infrastructure & Technical Services



## BAMIS 2024

### ORGANIZATIONAL CHART



## CAPITAL FACILITIES & MAINTENANCE PROGRAM CFMP

Indigenous Services Canada's (ISC) Capital Facilities and Maintenance Program (CFMP) is the Government of Canada's main vehicle to support community infrastructure for First Nations on reserves

CFMP invests in the planning, design, construction, renovation, acquisition, operations and maintenance of community infrastructure that supports First Nations to build healthy, safe and prosperous communities and enables engagement in the economy.

© 2006 The Authors  
Journal compilation © 2006 Blackwell Publishing Ltd



EMC will facilitate through customisation services the training of water and wastewater management operators involved with the 1000 water 2015 pilot program.

The MMAP provides to cover all ISC (Indigenous Service Canada) funded major capital facilities (Community buildings and infrastructure) located on (BATS) first nation communities.

Supports various USB-capable  
and all data options connecting  
to 2000's wireless network.

Regulating the Environment	Regulating the Environment	Regulating the Environment	Regulating the Environment
----------------------------------	----------------------------------	----------------------------------	----------------------------------

Age Group	Percentage
18-24	15%
25-34	25%
35-44	20%
45-54	18%
55-64	12%
65-74	8%
75+	2%

# BATC Housing, Infrastructure & Technical Services





# BATC Sports & Recreation

## Sheldon Fox - Acting Director of Sports & Rec

The Tony Cote Winter Games were held in Saskatoon from April 7-14, 2023, hosted by the James Smith Cree Nation. Team BATC continued their success from the Tony Cote Summer Games, winning the Overall Points and being declared the "Tony Cote Winter Games Champions" for the second consecutive time with a total of 62 points.

Team BATC excelled in Badminton and Basketball, winning overall in both sports.

A heartfelt congratulations to our Chief & Council, Elders, coaches, chaperones, and community coordinators for their unwavering support of our youth.

Looking ahead, the Lac Laronge Indian Band will host the Tony Cote Summer Games from August 5-11, 2024.

### Tony Cote Summer Games Hosted by the James Smith Cree Nation

Team BATC achieved an outstanding performance, securing 1st place overall with a total of 77.50 points. This included 15 gold, 20 silver, and 21 bronze medals.

Remarkably, they also won the Most Improved Team award for the second consecutive games.

### Medal Breakdown by Sport:

Canoe: 13

Beach Volleyball: 12

Athletics: 14

Golf: 9.5

Softball: 4

Soccer: 14

Archery: 13



Team BATC made history by winning the overall soccer competition for the first time.

### Points by Community:

Ahtahkakoop: 56

Red Pheasant: 14

Sweetgrass: 23

Saulteaux: 33

Moosomin: 35

Mosquito: 17

Other: 45

### 2023 Tony Cote Winter Games Results

Apr 13, 2023 8:42 PM

Place	TEAM	Total Points 2023
1	Battlefords Agency Tribal Chiefs	52.00
1	Meadow Lake Tribal Council	52.00
3	File Hills Qu'Appelle Tribal Council	47.00
4	Woodland	43.00
5	Prince Albert Grand Council	39.50
6	Yorkton Tribal Council	35.50
7	Agency Chiefs Tribal Council	33.00
8	Saskatoon Tribal Council	30.00
9	Big River First Nation	28.00
9	Onion Lake Cree Nation	28.00
11	Southeast Treaty 4 Tribal Council	22.50
12	Touchwood Agency Tribal Council	21.50
13	Beardy's & Okemasis Cree Nation	17.00

### Medal Count

Gold	Silver	Bronze
6	6	6
4	4	2
7	3	0
3	4	4
6	3	6
4	2	4
2	2	3
0	2	2
7	3	0
1	1	2
1	5	0
2	3	1
1	1	1



# **BATC Social Development**

---

## **Charlene Esperance -Director of Social Development**

### **Board of Directors**

**Chief Ken Moccasin, Saulteaux First Nation**  
**Councillor Willie Blind, Moosomin First Nation**  
**Councillor Shawn Wuttunee, Red Pheasant Cree Nation**  
**Councillor Curtis Poitras, Saulteaux First Nation**  
**Councillor Trina Albert, Sweetgrass First Nation**

### **Staff**

**Elaine Moosomin, Director (April – September 2023)**  
**Charlene Esperance (October 2023 to date)**  
**Larrisa TopSky, Executive Assistant (Term)**  
**Tenia Baptiste, Executive Assistant (Returned from Maternity Leave)**  
**Donald Meriam, Executive Assistant**  
**Fran Oksasikewiyin, Income Assistance Manager**  
**Bailey Eisenkirch, Finance Controller (April – December 2023)**  
**Sylvia Worden, Finance Controller (January – March 2024)**  
**Sandra Tootosis, Finance Officer**  
**Courtney Lewis, Finance Clerk**  
**Samantha Kennedy, Finance Clerk**  
**Felisha Jimmy, Compliance Clerk**  
**Leah Nighttraveller, Compliance Clerk**



### **Sub-offices**

**Ahtahkakoop Cree Nation**  
**Tiffany Ledoux, Intake Administrator**  
**Carol Starblanket, Intake Clerk**  
**Tyson Isbister, Finance Clerk**  
**Cynthia Lachance, File Clerk**  
**Cippy Ahenakew, Finance/Admin Assistant**

**Advisory Committee**  
**Russel Ahenakew**  
**Cindy Williams**  
**Rodney Sasakamoose**  
**Darryl Peekeekoot**  
**Kathy D. Ahenakew**  
**Anita Starblanket**  
**Elder: Rosalie Genereaux**

**Transitioning/ed to take back their program, the following were hired:**

**Wilna Ahenakew, Director**  
**Sheila Knife, Manager**  
**Dawna Bird, Receptionist**

# **BATC Social Development**

---

## **Charlene Esperance -Director of Social Development**

### **Moosomin First Nation**

**Cyrina Baptiste, Intake Worker (Resigned to work close to home)**

**Harriet Thomas, Intake Worker**

**Jennifer Crain, Intake Worker**

**Raylene Kahpeaysewat, Finance Associate**

### **Red Pheasant Cree Nation**

**Tylynn Sauvie, Intake Worker**

**Amber Nicotine, Finance Associate**

### **Saulteaux First Nation**

**Amanda Sanderson, Intake Worker**

**Crystal Moccasin, Finance Associate**

### **Sweetgrass First Nation**

**Andrea Badger, Intake Worker**

**Dorothy Cetin, Finance Associate**



### **Business Focus**

To support the five Bands in administering the Income Assistance Program. BATC's goal has always been to decrease dependance by five percent (5%). This is done in collateration with the Employment and Training Department.

### **Goals**

- To have 100% compliance for the client files
- Create a healthy relationship with all membership
- Build capacity in membership so eventually each band administer their program independantly
- Ensure clients are aware of the different programming available to them from the other programs eg. Health, ICFS, BMA, etc
- Create community awareness by having quarterly Community Engagement Sessions
- Ensure budget items by program are followed
- Provide training for staff to coincide with current program structure
- Ensuring SOCIAL PROGRAMS POLICY MANUAL (ISC) policies are adhered to ensure compliancy
- Ensure Policies are followed to ensure fairness and an efficient process

# BATC Social Development

## Charlene Esperance -Director of Social Development

### Programs

**Basic Needs – Income Assistance for on-reserve eligible clients.**

**Special Needs – necessities not part of basic needs eg. Household items, furniture, childcare, layettes, special clothing, transportation, Transition allowance, babysitting.**

**Assisted Living Institutional Care – clients assessed at Level 4 and higher**

**Assisted Living Home Care – on-reserve clients receive assistance from the Community Health Representative and Community Health Nurses.**

**First Nation Addiction and Rehabilitation Foundation (FNARF) – used to help with prevention and education of addictions**

**Service Delivery – administer the Income Assistance programs in a professional manner.**

**Following budgets to ensure ISC guidelines are met.**

**Social Assistance Employment & Training (SAET) & Pre-employment Supports (PES) – administered by Employment & Training department**

2023-2024	Total Clients	Ahtakakoop	Moosomin	Red Pheasant	Saulteaux	Sweetgrass
Apr-23	1324	383	308	269	179	185
May-23	1337	376	315	275	181	190
Jun-23	1377	412	307	283	182	193
Jul-23	1372	426	298	278	182	188
Aug-23	1362	419	284	285	183	191
Sep-23	1336	407	278	283	175	193
Oct-23	930	Not with BATC	266	286	176	202
Nov-23	968		278	298	183	209
Dec-23	987		281	307	184	215
Jan-24	1003		285	313	190	215
Feb-24	1030		293	323	187	227
Mar-24	1012		300	318	176	218
	14038	2423	3493	3518	2178	2426



# BATC Investments

## BATC Investments Ltd.

### Board members

Alison Tatar - Independent  
 Chief Lori Whittecraft - BATC  
 Kerrie Gladue - Ahtahkakoop  
 Dana Falcon - Red Pheasant  
 Gabriel Moccasin - Saulteaux  
 Preston Weenie - Moosomin  
 Donovan Arcand - Sweetgrass  
 Collette Sandert, non-voting member - MGBHLM



## Economic Development Officers / Reps

### BATC Nation

Willie Blind - Moosomin  
 Roberts Woods - Moosomin  
 Grant Beaudry - MGBHLM  
 Kelly Fiddler - MGBHLM  
 Shaheen Morin - Ahtahkakoop  
 Austin Ahenskaw - Red Pheasant  
 Donovan Arcand - Sweetgrass  
 Greg Moccasin-Saulteaux  
 Chief Sylvia Weenie-Stoney Knoll



## BATC Economic Development

• Prior to July 28, 2023, the Economic Development department name existed and was a program that was co-managed & administered by Neil Isaacson and Kelly Knack at BATC.

Presently, the BATC Economic Development department has been 5.5 years in existence & been facilitating meetings with the Chiefs, Boards, Internal Dept's, Industry and Governments.

• Networking & assisting with the Economic Development representatives from our Nations.



## Nikihk EnviroWay Ventures LP.

### • Successes in 2023

- Completed & finalized the official partnership between Nikihk Manufacturing and EnviroWay on June 26, 2023, as ratified by the Board and BATC Chiefs.
- Official partnership signing ceremony was held on August 9<sup>th</sup>, 2023, in Saskatoon.
- The day was an eventful day with dancing, traditional meal, prayers, and lots of laughter from both Nikihk and EnviroWay and a great day of celebrating our union and strengths and significant contributions to the continued success of our undertaking & future enterprise.

## Nikihk Manufacturing Ltd

### Board members

Alison Tatar - Independent  
 Johnny Walker - BATC  
 Kerrie Gladue - Ahtahkakoop  
 Dana Falcon - Red Pheasant  
 Gabriel Moccasin - Saulteaux  
 Preston Weenie - Moosomin  
 Donovan Arcand - Sweetgrass  
 Chief Kenny Moccasin - Saulteaux



## Above Foods Inc.

- We had the opportunity to tour their innovative plant-based food processing facility on February 2, 2023, in Lajord, Saskatchewan.
- During the tour, we had the opportunity to see firsthand how Above Food is revolutionizing the way we think about food production through their commitment to regenerative farming and sustainability.
- Afterwards, we had a presentation, discussions, Q&A, and lunch to further discuss a potential partnership with the Founder / President Mr. Lionel Kambletz.
- It was at that meeting that Above Food invited BATC to tour their Ingredient Development & Processing Centre in Saskatoon, Sask.



## Above Foods Inc.

- Above Food produces different ingredients from grains and proteins - such as chickpeas, oats, quinoa, lentils, peas, and fava beans - in the western plains of North America where the world's highest-quality food products are grown.
- As part of our food security vision and production, BATC Investments has been in preliminary talks only about partnering up and being involved the supply chain of Above Foods production.



## Above Foods Inc.

The day started with a presentation of their Saskatoon operations and safety measures and then an official tour of the facility located in the north industrial area of Saskatoon.

The group was invited to see the operations on the ground level from the mixing, preparations, measuring, testing to the final packaging, and loading onto semis for delivery all over North America.

The labelling and packaging of the various brands of Above Food was interesting to see and observe as well as the quality control and testing of the various brands.

Further meetings are underway with Above Food as part of our food security initiatives to be proactive for future planning / preparations and for economic development opportunities. Please visit: [www.abovefood.com](http://www.abovefood.com) for more information on Above Food.





# BATC Investments

## BATC Economic Development 2<sup>ND</sup> Annual Forum

BATC Eco Dev hosted an Economic Development Forum, for the Nation's economic development officers / representatives on August 22, 2023.

It was an opportunity for the EDO's from the 7 First Nations that make up BATC to network with each other and meet and listen to valuable information, opportunities, best practices & other works in progress and / or proposals amongst the 7 First Nations and do some introductions, networking, and collaboration.



## BATC Economic Development

- Workshops in the communities
- Collaborating and liaison with the local Economic Development representatives from our Nations
- Increased workshops, seminars, and training sessions such as sponsorships, grant writing, proposal writing, applying for bursaries and entrepreneurship assistance i.e., feasibility studies, business plans and forecasting.
- 
- Forward looking with Joint Ventures and Limited Partnerships
- More engagement with Saskatchewan both Indigenous and nonindigenous businesses and other First Nation Dev Corporations i.e., PBCN Group of Businesses, FLFN Ventures Inc, BHP Billion etc.
- Tourism Development and Marketing working with Christian Boyle from Glyph Creative Strategy on our Tourism Committee
- Above Foods Ltd. is a first of its kind, plant-based food company
- More collaboration and communication with the Economic Development representatives from the Nations and my office

## BATC Economic Development

- Plan for the 4<sup>th</sup> quarter
- Increased submission of proposals & tenders for funds for the Nations
- Increased liaison with the Nations
- More support staff for investments and internal businesses
- Researching & discovering more funding sources
- Own self source revenue funding





# A MESSAGE FROM THE CFO - TRUDY KERN

---

## BATC 2023-2024 AUDIT FINANCIAL STATEMENTS

It is an honor to serve as part of the Battlefords Agency Tribal Chiefs Inc. (BATC). With strong leadership and a dedicated team, we remain committed to financial transparency and sound governance as we strive to create opportunities for our members.

The fiscal year 2023-24 marked a milestone in our journey toward financial stability. Through focused efforts on debt recovery, we successfully reduced the accumulated deficit by \$527,634. Guided by our leadership and hardworking staff, we will continue prioritizing debt recovery and remain steadfast in our mission to achieve an overall accumulated financial surplus.

Respectfully,



**Trudy Kern, CPA**  
**Chief Financial Officer**



# BATC 2023/2024 Audited Financial Statements

---



**Battlefords Agency Tribal Chiefs Inc.**  
**Consolidated Financial Statements**  
*March 31, 2024*

# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Contents For the year ended March 31, 2024

	Page
<b>Independent Auditor's Report</b>	
<b>Consolidated Financial Statements</b>	
Consolidated Statement of Financial Position.....	1
Consolidated Statement of Operations and Accumulated Surplus (Deficit).....	2
Consolidated Statement of Change in Net Debt.....	3
Consolidated Statement of Cash Flows.....	4
<b>Notes to the Consolidated Financial Statements</b> .....	5
<b>Schedules</b>	
Schedule 1 - Schedule of Consolidated Expenses by Object.....	14
Schedule 2 - Administration - Schedule of Segment Revenue and Expenses.....	15
Schedule 3 - Economic Development - Schedule of Segment Revenue and Expenses.....	16
Schedule 4 - Employment and Training - Schedule of Segment Revenue and Expenses.....	17
Schedule 5 - Health - Schedule of Segment Revenue and Expenses.....	18
Schedule 6 - Housing and Engineering - Schedule of Segment Revenue and Expenses.....	19
Schedule 7 - Other - Schedule of Segment Revenue and Expenses.....	20
Schedule 8 - Recreation - Schedule of Segment Revenue and Expenses.....	21
Schedule 9 - Shelter (Miwasin) - Schedule of Segment Revenue and Expenses.....	22
Schedule 10 - Social Development - Schedule of Segment Revenue and Expenses.....	23

# BATC 2023/2024 Audited Financial Statements

---

## Independent Auditor's Report

---



To the Members of Battlefords Agency Tribal Chiefs Inc.:

### Opinion

We have audited the consolidated financial statements of Battlefords Agency Tribal Chiefs Inc. (the "Tribal Council"), which comprise the statement of consolidated financial position as at March 31, 2024, and the consolidated statements of operations and accumulated surplus (deficit), change in net debt and cash flows, and related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Tribal Council as at March 31, 2024, and the results of its consolidated operations, change in its net debt and its consolidated 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 Consolidated Financial Statements section of our report. We are independent of the Tribal Council in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the 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 consolidated financial statements, management is responsible for assessing the Tribal Council'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 Tribal Council or to cease operations, or has no realistic alternative but to do so.

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



# BATC 2023/2024 Audited Financial Statements

## Independent Auditor's Report

---

### Auditor's 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 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 consolidated 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 consolidated 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 Tribal Council'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 Tribal Council'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 Tribal Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Tribal Council to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Saskatoon, Saskatchewan

July 19, 2024

*MNP* LLP

Chartered Professional Accountants

**MNP**

# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Consolidated Statement of Financial Position

As at March 31, 2024

	2024	2023
<b>Financial assets</b>		
Current		
Cash and cash equivalents	4,895,488	4,978,265
Accounts receivable (Note 4), (Note 14)	5,898,719	4,412,057
Subtotal of current assets	10,794,207	9,390,322
Advances to related parties (Note 5)	586,081	616,312
Total financial assets	11,380,288	10,006,634
<b>Liabilities</b>		
Current		
Accounts payable and accruals (Note 14)	1,888,567	2,301,037
Deferred revenue (Note 7)	11,314,863	9,771,594
Current portion of long-term debt	9,262	-
Subtotal of current liabilities	13,212,692	12,072,631
Long-term debt	28,367	-
Total financial liabilities	13,241,059	12,072,631
Net debt	(1,860,771)	(2,065,997)
Contingent liabilities (Note 9)		
<b>Non-financial assets</b>		
Tangible capital assets (Note 8)	1,321,848	991,473
Prepaid expenses	11,289	22,050
Total non-financial assets	1,333,137	1,013,523
Accumulated deficit (Note 17)	(527,634)	(1,052,474)

Approved on behalf of the Board



Director



Director

The accompanying notes are an integral part of these financial statements

# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Consolidated Statement of Operations and Accumulated Surplus (Deficit)

For the year ended March 31, 2024

	Schedules	2024 Budget (Note 12)	2024 Actual	2023 Actual
<b>Revenue</b>				
Indigenous Services Canada (Note 13)				
Fixed		4,390,386	5,558,921	4,863,448
Flex		9,238,083	11,767,905	14,245,502
Set		1,631,092	2,053,972	451,465
Deferred revenue - Prior year		3,550,913	7,952,737	5,987,790
Deferred revenue - current year		-	(7,641,221)	(7,952,737)
		18,810,474	19,692,314	17,595,558
Red Pheasant Cree Nation		325,146	3,277,827	2,955,737
Government of Saskatchewan - CDC		6,489,943	3,112,837	2,069,701
Ahtahkakoop Cree Nation		518,382	1,123,243	3,209,109
Provincial Metis Housing Corp		857,767	926,496	519,908
Government of Canada - Rural Transit		-	803,162	-
Saskatchewan Indian Institute of Technologies		467,456	598,263	435,993
Other		2,803,384	469,441	460,908
Interest		120,000	149,598	104,322
Government of Saskatchewan		95,000	135,640	172,000
Federation of Sovereign Indigenous Nations		80,000	80,000	82,261
Saskatchewan Lotteries		49,400	48,100	59,350
		30,616,952	30,416,921	27,664,847
<b>Program expenses</b>				
Administration	2	10,555,021	5,487,117	5,269,102
Economic Development	3	1,089,841	559,676	396,919
Employment and Training	4	6,750,718	4,605,530	5,474,345
Health	5	2,498,737	2,635,962	2,628,543
Housing and Engineering	6	1,697,028	2,519,475	714,638
Other	7	-	740	16,381
Recreation	8	84,400	95,962	255,854
Shelter (Miwasin)	9	1,245,818	1,347,996	929,292
Social Development	10	6,810,887	12,639,623	13,771,976
<b>Total expenditures</b>		30,732,450	29,892,081	29,457,050
<b>Surplus (deficit)</b>		(115,498)	524,840	(1,792,203)
<b>Accumulated surplus (deficit), beginning of year</b>		(1,052,474)	(1,052,474)	739,729
<b>Accumulated deficit, end of year</b>		(1,167,972)	(527,634)	(1,052,474)

The accompanying notes are an integral part of these financial statements.



# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Consolidated Statement of Change in Net Debt *For the year ended March 31, 2024*

	2024 <i>Budget</i> <i>(Note 12)</i>	2024 <i>Actual</i>	2023 <i>Actual</i>
Annual surplus (deficit)	(115,498)	524,840	(1,792,203)
Purchases of tangible capital assets	-	(557,697)	(147,324)
Amortization of tangible capital assets	-	227,322	186,485
Acquisition of prepaid expenses	-	(11,289)	(19,084)
Use of prepaid expenses	-	22,050	-
Decrease (increase) in net debt	(115,498)	205,226	(1,772,126)
Net debt, beginning of year	(2,065,997)	(2,065,997)	(293,871)
Net debt, end of year	(2,181,495)	(1,860,771)	(2,065,997)

*The accompanying notes are an integral part of these financial statements*



# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Consolidated Statement of Cash Flows *For the year ended March 31, 2024*

	2024	2023
Cash provided by (used for) the following activities		
Operating activities		
Surplus (deficit)	524,840	(1,792,203)
Non-cash items		
Amortization	227,322	186,485
Bad debts	-	835,257
	752,162	(770,461)
Changes in working capital accounts		
Accounts receivable	(1,486,662)	(3,172,662)
Prepaid expenses	10,761	(19,084)
Accounts payable and accruals	(412,470)	(689,105)
Deferred revenue	1,543,269	3,240,678
	407,060	(1,410,634)
Financing activities		
Advances of long-term debt	39,936	-
Repayment of long-term debt	(2,307)	-
	37,629	-
Capital activities		
Purchases of tangible capital assets	(557,697)	(147,324)
Investing activities		
Advances to related parties (net)	30,231	(549,836)
Decrease in cash resources	(82,777)	(2,107,794)
Cash resources, beginning of year	4,978,265	7,086,059
Cash resources, end of year	4,895,488	4,978,265

*The accompanying notes are an integral part of these financial statements*

# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements

For the year ended March 31, 2024

### 1. Operations

The Battlefords Agency Tribal Chiefs Inc. (the "Tribal Council") is incorporated under the Saskatchewan Non-profit Corporations Act, is located in Treaty 6 territory, Canada, and provides various services to its Member Nations and their members. Battlefords Agency Tribal Chiefs Inc. includes the Tribal Council's entities that are controlled by the Tribal Council. The Tribal Council's Member Nations include Ahtahkakoop Cree Nation, Mosquito, Grizzly Bear's Head, Lean Man First Nation, Moosomin First Nation, Red Pheasant First Nation, Saulteaux First Nation, Stoney Knoll First Nation, and Sweetgrass First Nation.

### 2. Change in accounting policies

#### Revenue

Effective April 1, 2023, the Tribal Council adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue, and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated.

There was no material impact on the consolidated financial statements from the prospective application of the new accounting recommendations.

### 3. Significant accounting policies

These consolidated financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and including the following significant accounting policies:

#### Reporting entity

The financial statements consolidate the financial activities of all entities and departments comprising the Tribal Council reporting entity.

The Tribal Council has consolidated the assets, liabilities, revenue and expenses of the following entity:

- BATC Community Development Corporation

All inter-entity balances have been eliminated on consolidation; however, transactions between departments have not been eliminated in order to present the results of operations for each specific department.

BATC Land Holdings Limited Partnership and BATC Investments Limited Partnership, including the following subsidiaries, First Alliance Construction Services Limited Partnership, First Alliance Energy Services Limited Partnership, First Alliance Energy Labour Solutions Limited Partnership, Canadian Underground Construction Ltd., and Nikihk Manufacturing Limited Partnership, have not been included in the consolidated financial statements. The Tribal Council does not control these entities they are owned by member First Nations who appoint the board of directors.

#### 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.

# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements For the year ended March 31, 2024

### 3. Significant accounting policies (Continued from previous page)

#### Tangible capital assets

Tangible capital assets are initially recorded at cost.

#### Amortization

Amortization is provided using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

	Method	Rate
Leasehold improvements	straight-line	8%
Computers	declining balance	30%
Equipment	declining balance	20%
Software	declining balance	30%
Vehicles	declining balance	30%
Building	straight-line	5%

#### Asset Classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets and prepaid expenses.

#### Net debt

The Tribal Council's consolidated financial statements are presented so as to highlight net debt as the measurement of financial position. The net debt of the Tribal Council is determined by its financial assets less its liabilities. Net debt combined with non-financial assets comprise a second indicator of financial position, accumulated surplus (deficit).

#### Revenue recognition

##### Funding

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Funding received under funding arrangements that relate to a subsequent fiscal period are reflected as deferred revenue on the statement of financial position in the year of receipt.

##### Government Transfers

The Tribal Council recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Tribal Council recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

##### Externally restricted revenue

The Tribal Council recognizes externally restricted inflows as revenue in the period the resources are used for the purpose specified in accordance with an agreement or legislation. Until this time, the Tribal Council records externally restricted inflows in deferred revenue.



# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements *For the year ended March 31, 2024*

### 3. Significant accounting policies (Continued from previous page)

#### **Measurement uncertainty**

The preparation of consolidated 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 consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable and advances to member Nations and entities 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 tangible capital assets. Accounts payable and accruals include year-end accruals and other contingencies based on estimates services received in the fiscal year or likelihood of the contingent liability.

#### **Segments**

The Tribal Council conducts its business through 8 reportable segments: Administration, Economic Development, Employment and Training, Health, Housing and Engineering, Recreation, Social Development, and Other.

For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements.

#### **Long-lived assets**

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

The Tribal Council performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying amount of an asset, or group of assets, may not be recoverable. The carrying amount of a long-lived asset is not recoverable if the carrying amount exceeds the service potential of the asset. Impairment is measured as the amount by which the asset's carrying amount exceeds its fair value. Fair value is measured using prices for similar items. Any impairment is included in surplus (deficit) for the year.

#### **Asset retirement obligation**

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Tribal Council to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at March 31, 2024. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Tribal Council reviews the carrying amount of the liability. The Tribal Council recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The Tribal Council continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made. At March 31, 2024 there were no known liabilities.



# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements For the year ended March 31, 2024

### 3. Significant accounting policies (Continued from previous page)

#### Financial instruments

The Tribal Council recognizes its financial instruments when the Tribal Council becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value. All other financial assets and liabilities are measured at amortized cost.

The Tribal Council does not have any financial instruments required to be subsequently measured at fair value so has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of operations. All financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

All financial assets are tested annually for impairment. Management considers recent collection experience for receivables, such as delinquency in payments, in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the consolidated statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value.

### 4. Accounts receivable

	2024	2023
Other	2,625,861	2,208,622
Indigenous Services Canada	2,192,149	2,082,129
Other government agencies	803,159	-
Federation of Sovereign Indigenous Nations	135,925	-
GST	102,335	4,011
Advances	38,140	40,719
Education and training	24,113	99,539
	5,921,682	4,435,020
Less: allowance for doubtful accounts	22,963	22,963
	5,898,719	4,412,057

Included in Other are amounts due from related parties (Note 14).

### 5. Advances to related entities

	2024	2023
BATC Land Holdings Limited Partnership - no fixed terms of repayment and non-interest bearing	204,792	235,023
BATC Investments Limited Partnership (including First Alliance subsidiaries) - no fixed terms of repayment and non-interest bearing	762,579	762,579
FN Cannabis Limited Partnership - no fixed terms of repayment and non-interest bearing	453,967	453,967
	1,421,338	1,451,569
Less: allowance for doubtful accounts	835,257	835,257
	586,081	616,312

BATC Land Holdings Limited Partnership, BATC Investments Limited Partnership and FN Cannabis Limited Partnership are associated with the Tribal Council as Member Nations own these entities.

# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements For the year ended March 31, 2024

### 6. Bank indebtedness

At March 31, 2024, the Tribal Council has a line of credit authorized to a maximum of \$500,000 (2023 - \$500,000) of which \$nil was drawn (2023 - \$nil). The line of credit bears interest at First Nations Bank of Canada prime plus 0.8%.

### 7. Deferred revenue

The following table represents changes in the deferred revenue balance attributable to each major category of external restrictions:

	Balance, beginning of year	Contributions received	Contributions utilized	Balance, end of year
Assets (ACRS) BAMIS	-	191,329	69,163	122,166
Basic Needs - ISC	2,644,040	3,695,524	4,575,581	1,763,983
Ec Dev Strategic Planning - ISC	-	25,870	2,587	23,283
Education (administration) - ISC	157,117	-	-	157,117
Emergency Management - ISC	17,749	69,300	87,049	-
Environmental Site Assessment - Land Decommissioning - ISC	-	1,332,597	195,789	1,136,808
ESST Training - ISC	34,234	-	-	34,234
Government of Saskatchewan - CDC	1,818,857	4,763,222	3,112,837	3,469,242
Health Community Facilities O&M - ISC	60,000	-	60,000	-
Health Electronic Records - ISC	19,800	-	3,000	16,800
Health Environmental Health Worker - ISC	-	113,657	77,471	36,186
Health Indigenous Community Support - ISC	286,633	-	286,633	-
Health Infection Prevention - ISC	-	7,500	2,888	4,612
Health Jordan's Principle - ISC	-	102,878	43,855	59,023
Health Mental Wellness - ISC	90,000	270,000	151,228	208,772
Health Navigator - ISC	46,252	120,000	91,551	74,701
Health Planning - ISC	-	169,287	109,124	60,163
Health Pub Health NS - ISC	135,000	493,348	153,682	474,666
Health Transformation- ISC	550,000	800,000	471,763	878,237
Home Care - ISC	-	166,386	113,586	52,800
Inflation Relief - ISC	972,478	2,489,024	1,746,682	1,714,820
IRS Research - ISC	1,321,720	169,279	1,234,643	256,356
P&ID - ISC	-	88,100	69,796	18,304
PES Client Supports - ISC	27,946	1,521,217	1,549,163	-
Plant Protein Feasibility - ISC	21,433	-	-	21,433
Shelter Renovations - Sask Housing Corp.	-	219,000	14,600	204,400
Special Needs - ISC	415,110	554,327	442,680	526,757
The Ridge Operations - ISC	954,704	-	954,704	-
Vaccine Bus - ISC	198,521	-	198,521	-
	9,771,594	17,361,845	15,818,576	11,314,863

Under PSAS, amounts received as government transfers are recognized as revenue provided eligibility criteria have been met and any stipulations governing the use of the transfers do not meet the definition of a liability.

# BATC 2023/2024 Audited Financial Statements



Battlefords Agency Tribal Chiefs Inc.  
Notes to the Consolidated Financial Statements  
For the year ended March 31, 2024

## 8. Tangible capital assets

For the year ended March 31, 2024

	Cost				Accumulated Amortization				2024
	Opening balance	Additions	Disposals	Ending balance	Opening balance	Current amortization	Disposals	Ending balance	
Leasehold Improvements	1,058,659	165,303	-	1,223,962	429,949	94,123	-	524,072	699,890
Computers	141,489	-	-	141,489	137,747	1,123	-	138,870	2,619
Equipment	246,720	10,070	-	256,790	134,862	23,378	-	158,240	98,550
Software	330,187	-	-	330,187	315,481	4,412	-	319,893	10,294
Vehicles	742,049	202,324	-	944,373	509,592	99,786	-	609,378	334,995
Building	-	180,000	-	180,000	-	4,500	-	4,500	175,500
	2,519,104	557,697	-	3,076,801	1,527,631	227,322	-	1,754,953	1,321,848

For the year ended March 31, 2023

	Cost				Accumulated Amortization				2023
	Opening balance	Additions	Disposals	Ending balance	Opening balance	Current amortization	Disposals	Ending balance	
Leasehold Improvements	1,058,659	-	-	1,058,659	348,539	81,410	-	429,949	628,710
Computers	141,489	-	-	141,489	136,143	1,604	-	137,747	3,742
Equipment	229,064	17,656	-	246,720	109,104	25,758	-	134,862	111,858
Software	330,187	-	-	330,187	309,178	6,303	-	315,481	14,706
Vehicles	612,381	129,668	-	742,049	438,182	71,410	-	509,592	232,457
	2,371,780	147,324	-	2,519,104	1,341,146	186,485	-	1,527,631	991,473



# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements *For the year ended March 31, 2024*

### 9. Contingent liabilities

In the year ended March 31, 2011, BATC Community Development Corporation received and distributed funds relating to 2007 - 2008 first quarter Community Development of Gold Eagle Casino totaling \$947,279. Subsequently a lawsuit was filed against the Board of Directors claiming that these funds should have been received and distributed by Gold Eagle Community Development Corporation. It was agreed at the time that if the court directs the Province to make distributions contrary to the existing agreement, the Province would withhold future payments. Any adjustments relating to this matter will be recorded in the period in which they are known.

The Tribal Council has been named as a defendant in a lawsuit on behalf of an individual seeking damages allegedly sustained. As litigation is subject to many uncertainties, it is not possible to predict the ultimate outcome of this lawsuit or estimate the loss, if any, which may result. The Tribal Council plans to defend the lawsuit.

The consolidated financial statements are subject to review by organizations that provide funding to the Tribal Council. It is not possible to determine what funding may be required to be repaid to these organizations. Any amounts owed will be recorded in the period they are determined.

### 10. Segments

The Tribal Council has 9 reportable segments. These segments are differentiated by the major activities or services they provide. The Tribal Council's segments are as follows:

- Administration - includes administration and governance activities.
- Economic Development - includes business development activities.
- Employment and training - includes employment and training activities.
- Health - includes health service activities.
- Housing and engineering - includes housing and band asset management activities.
- Recreation - includes recreational activities.
- Shelter (Miswasin) - includes shelter activities.
- Social Development - includes social program and activities.
- Other - includes operations related to other activities of the Tribal Council.

### 11. Scope of operations

Battlefords Agency Tribal Chiefs Inc. receives a significant portion of its revenue from the Government of Canada as a result of Treaties entered into between each of the member First Nations and the Crown in Right of Canada. These Treaties are administered by Indigenous Services Canada (ISC). The ability of the Tribal Council to continue to provide services to its members is dependent upon Canada's financial commitments as guaranteed by these Treaties.

Continued receipt of these transfers are also subject to member First Nations' commitment to allow the Tribal Council to administer program services funding on their behalf. Continued receipt of funding is also subject to compliance with the requirements of the funding agreements Indigenous Services Canada. Management believes it is in compliance with the requirements of the funding agreements.

### 12. Budget information

The disclosed budget information was approved by the Chiefs of Battlefords Agency Tribal Chiefs Inc. in May 2023.



# BATC 2023/2024 Audited Financial Statements



## Battlefords Agency Tribal Chiefs Inc. Notes to the Consolidated Financial Statements *For the year ended March 31, 2024*

### 13. Indigenous Services Canada Reconciliation

Funding per confirmation	\$18,878,291
Plus:	
Deferred revenue - prior year	\$7,952,737
Reimbursement of fire emergency relief costs	\$405,735
Reimbursement of missing person search costs	\$61,067
Reimbursement of assisted living - institutional care deficit	\$35,705
Minus:	
Deferred revenue - current year	(\$7,641,221)
	<u>\$19,692,314</u>

### 14. Related party transactions

Included in accounts receivable are amounts due from Ahtahkakoop Cree Nation \$1,306,530 (2023 - \$1,931,574), Sweetgrass First Nation \$3,200 (2023 - \$3,200), Saulteaux First Nation \$8,248 (2023 - \$8,248), Red Pheasant Cree Nation \$1,093,112 (2023 - \$101,240), Moosomin First Nation \$4,356 (2023 - \$nil), Mosquito First Nation \$1,633 (2023 - \$469), FN Cannabis \$6,223 (2023 - \$nil), First Alliance Energy Services \$9,587 (2023 - \$nil), and Nihik Manufacturing Ltd. \$367 (2023 - \$nil).

Included in accounts payable and accruals are amounts due to Member Nations including Ahtahkakoop Cree Nation \$774,895 (2023 - \$464,495), Moosomin First Nation \$46,989 (2023 - \$53,693), Red Pheasant Cree Nation \$94,364 (2023 - \$2,400), Red Pheasant Centex \$11,452 (2023 - \$5,414), Saulteaux First Nation \$75,000 (2023 - \$nil), Stoney Knoll First Nation \$nil (2023 - \$28,098), and Sweetgrass First Nation \$9,000 (2023 - \$4,334). Also included in accounts payable and accruals are amounts due to First Alliance Construction Solutions LP \$56,250 (2023 - \$nil).

### 15. Financial Instruments

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

#### Credit Risk

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations. The carrying amount of accounts receivable and due from related parties represents the maximum exposure to credit risk.

Accounts receivable from four organizations represents 91.46% of total receivables at March 31, 2024 (2023 - two organizations for 91.5%). As at March 31, 2024, \$3,911,898 (2023 - \$3,431,405) of accounts receivable was aged less than 90 days, and \$1,986,821 (2023 - \$980,652) over 90 days.

#### Risk management

The Tribal Council manages its credit risk by performing regular assessments and providing allowances for potentially uncollectible accounts, which was \$835,257 (2023 - \$835,257) for advances to related parties. The Tribal Council believes there is limited credit risk as the majority of accounts receivable is due from government entities or related parties.

#### Liquidity Risk

Liquidity risk is the risk that the Tribal Council will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivery of cash or another financial asset. The Tribal Council enters into transactions to purchase goods and services for which repayment is required at various maturity dates.

The Tribal Council manages the liquidity risk resulting from accounts payable and accruals and deferred revenue by collecting accounts receivable, maintaining liquid assets and through an authorized operating line of credit up to \$500,000.

# BATC 2023/2024 Audited Financial Statements



**Battlefords Agency Tribal Chiefs Inc.**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2024*

**16. Commitments**

The Tribal Council has entered into a lease agreement expiring July 2028 with BATC Land Holdings Limited Partnership, an entity owned by 6 of the Tribal Council's member First Nations, with estimated minimum annual payments as follows:

2025 - \$114,000
2026 - \$114,000
2027 - \$114,000
2028 - \$ 66,500

The Tribal Council has entered into a lease agreement expiring September 2028 with MGBHLM Economic Development Corp. Ltd., an entity owned by one of the Tribal Council's member First Nations, with estimated minimum annual payments as follows:

2025 - \$131,212
2026 - \$131,212
2027 - \$131,212
2028 - \$ 66,606

**17. Accumulated deficit**

Accumulated deficit consists of the following:

	2024	2023
Unrestricted	(1,811,853)	(2,043,947)
Invested tangible capital assets	1,284,219	991,473
	(527,634)	(1,052,474)

At March 31, 2024 the Tribal Council had approximately \$203,789 (2023 - \$450,224) of unexpended funding which has not been recognized as a liability in these financial statements as it can be carried forward, utilized in future years and transferred between programs under certain conditions. These amounts will result in a reduction of the accumulated surplus when utilized.

**18. Comparative figures**

Certain comparative figures have been reclassified to conform with current year's presentation.

**"committed to the Nations we serve and the communities  
around us."**

