

UNION BAR FIRST NATIONS

Consolidated Financial Statements

Year Ended

March 31, 2021

UNION BAR FIRST NATIONS

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Year ended March 31, 2021

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UNION BAR FIRST NATIONS

March 31, 2021

Management's Responsibility

To the members of Union Bar First Nations

The accompanying Consolidated financial statements of Union Bar First Nations are the responsibility of management and have been approved by the Chief.

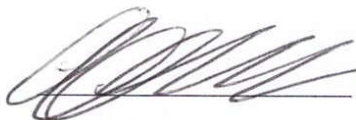
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles. This responsibility includes selecting appropriate accounting principles and methods and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that the transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Union Bar First Nations Chief is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Chief fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Chief is also responsible for recommending the appointment of the Band's external auditors.

Joe Martin, CPA, an independent Chartered Professional Accountant, is appointed by the chief to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Chief and management to discuss the audit findings.

August 31, 2021



Chief

UNION BAR FIRST NATIONS

March 31, 2021

Independent Auditor's Report

To the Members of the Union Bar First Nations:

I have audited the consolidated financial statements of the Union Bar First Nations, which comprise the statement of financial position as at March 31, 2021, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information and schedules..

Opinion

In my opinion the financial statements present fairly in all material respects the consolidated financial position of the Union Bar First Nations as of March 31, 2021, and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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

Management is responsible for the preparation and fair presentation of these 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 First Nations ability to continue as a going concern and using the going concern basis of accounting unless management either intends to liquidate the First Nations or to cease operations or has no realistic alternative to do so.

Those charged with governance are responsible for overseeing the First Nations financial reporting process.

Auditors Responsibility

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit.

I 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, I am 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 my opinion. My 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 Entity to cease to continue as a going concern.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

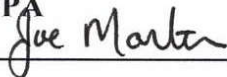
In 2021 a Specific Land Claim was approved, and the Nation received \$21,428,571 and the right to an increase in the Nations territory of 560 Acres of land.

In 2021 the Nation approved a distribution to members of \$3,571,428 to be paid out by March 31, 2021

As of March 31, 2021, the amount of \$3,135,888 was paid out to members. The Nation is withholding in trust for minor children of the Nation the amount of \$522,648. At year end date 5 members have not applied for their entitlement. Still remaining to be disbursed is \$435,540. If members do not make application for the funds after a period of one year after entitlement the members lose their entitlement to those funds.

Subsequent to year end date a First Nations Individual was successful in obtaining a Federal Court Judgement to have his membership reinstated. On July 28, 2021, the Nation settled this judgment by a payout of \$136,896. The March 31, 2021, statements have not been adjusted to reflect this liability. As of year-end date five members entitled to making a claim had not advanced a claim and as a result were losing their entitlement to portions of the claim. In addition, one other First Nation Individual has made a court claim to have his membership reinstated. The Nation has filed a statement of defense to this claim. At this time, it is not possible to make a reasonable estimate of the net amount of disbursements that may eventually have to be paid out.

Joseph W Martin, CPA



August 31, 2021

Unit D, 46010 Princess Ave., Chilliwack, B.C.

Union Bar First Nations
Consolidated Statement of Financial Position
March 31, 2021

	2021	2020
Financial assets		
Cash -current	\$1,592,000	\$22,162,972
Term deposits	3,400,000	353,389
Term deposit held First Nations Gaming eligible	----	264,790
Funds held in trust by Crown (Schedule 6)	139,595	137,669
Term deposits held for Minor Children	522,648	
Accounts receivable	<u>18</u>	<u>12,911</u>
	5,654,261	22,931,731
Liabilities		
Accounts payable and accruals	82,724	5,739
Security deposits	18,100	----
Government remittances payable	33,768	36,097
Government temporary loan (Note 3(i))	126,100	----
Funds Held in trust Minors	522,648	
Deferred revenue (Note 8)	<u>----</u>	<u>264,790</u>
	783,340	306,626
Net Financial Assets	4,870,921	22,625,105
Non-financial assets		
Tangible capital assets (Note 2-b)	17,386,115	2,335,047
Prepaid expenses-current	<u>----</u>	<u>20,145</u>
	17,386,115	2,355,192
Accumulated surplus (Schedule 5))	<u>\$22,257,036</u>	<u>\$24,980,297</u>

Union Bar First Nations

Consolidated Statement of Operations and Accumulated Surplus

March 31, 2021

	Budget 2021	2021	2020
Revenue			
Indigenous Services Canada (See Note 3)			
Administration (Schedule 2)	\$5,000	\$5,000	\$5,000
Community Services (Schedule 2)	50,000	\$51,982	97,571
Community Based Initiative (Schedule 2)	----	40,000	40,000
Covid 19 Flexible (Schedule 2)	----	111,361	5,838
Covid 19 Community Economic (Schedule 2)	----	42,000	----
ISC Grant (Schedule 2)	----	90,080	---
Interest Income	120,000	117,329	40,205
Ottawa Trust Interest and royalties (Schedule 8)	2,000	1,926	2475
Land Settlement Grant	----	----	21,428,571
BCFN Gaming (Note 4)	150,000	548,960	----
Forestry income- timber rights	120,000	116,549	83,233
Real Estate Group Limited Partnerships (Shed 3)	700,000	649,527	----
Reals Estate Group General Partners (Schedule 4)	400	396	----
Trans Mountain	20,000	20,000	337,792
Campground	----	----	<u>339,940</u>
	1,167,400	1,795,110	22,380,625
EXPENSES:			
ISC Expenses			
Administration (Schedule 2)	5,000	5,000	5,000
Community Services (Schedule 2)	51,982	51,982	97,571
Community based Initiative (Schedule 2)	----	40,000	40,000
Covid 19 -Flexible (Schedule 2)	----	111,361	5,838
Community Economic Fixed (Schedule 2)	----	42,000	----
ISC Grant (Schedule 2)	----	90,080	----
Campground		----	380,637
Capital		----	----
General Administration (Schedule 1)	600,000	3,747,934	354,592
Real Estate Group Limited Partnerships (Shed-3)	400,000	424,064	----
Real Estate Group General Partners (Schedule 4)	<u>6,000</u>	<u>5,950</u>	----
	1,062,982	4,518,371	883,638
Surplus (deficit)	104,418	(2,723,261)	21,496,987
Accumulated surplus, beginning of year	<u>24,980,297</u>	<u>24,980,297</u>	<u>3,483,310</u>
Accumulated surplus, end of year	<u>\$25,084,715</u>	<u>\$22,257,036</u>	<u>\$24,980,297</u>

Union Bar First Nations

Schedule 1 – Schedule of General Administrative Expenses
Year Ending March 31, 2021

	2021	2020
Expenses		
Amortization	81,571	72,859
Bank charges and interest	2,935	769
Christmas distributions	----	----
Family Assistance	----	----
Insurance	10,974	6,358
Investment fees	14,548	---
Member distributions	3,135,888	----
Office supplies	28,974	8,286
Professional development	----	----
Professional fees	99,561	102,598
Repairs and maintenance	7,500	----
Salaries and benefits	300,183	132,317
Student expenses	----	----
Travel	23,437	19,255
Utilities	31,474	12,350
Web Page Development	10,889	----
	<u>3,747,934</u>	<u>354,792</u>

Union Bar First Nations

Schedule 2– Schedule of Indigenous Services Canada

Expenses

March 31, 2021

	<u>2021</u>
Community Based Initiative	
Wages	<u>40,000</u>
	40,000
Administration Band Office	
Wages	<u>5,000</u>
	5,000
Community Services Fixed	
Repairs and Maintenance	40,303
Supplies	<u>11,679</u>
	51,982
Community Economic Development fixed	
Training	8,379
Professional fees	<u>33,621</u>
	42,000
Covid-10 Flexible	
Wages	<u>111,361</u>
	111,361
Grant	
Wages	<u>90,080</u>
	90,080
Expenditures Indigenous Services Canada	<u>340,423</u>

Union Bar First Nations

Consolidated Statement of Change in Net Financial Assets March 31, 2021

	2021	2020
Annual Surplus (deficit)	\$(2,723,261)	\$21,496,987
Purchases of tangible capital assets	(15,322,743)	(1,999,575)
Amortization	271,675	72,859
Prepaid expenses	20,145	(17,008)
Proceeds of disposal of tangible capital assets	----	----
Loss (gain) on sale of tangible capital assets	----	----
Increase (decrease) in net financial assets	(17,754,184)	19,553,263
Net financial assets, beginning of year	22,625,105	<u>3,071,842</u>
Net financial assets, end of year	<u>\$4,870,921</u>	<u>\$22,625,105</u>

Union Bar First Nations

Consolidated Statement of Cash Flows
For the Year Ended March 31, 2021

	2021	2020
Annual operating surplus (deficit)	\$(2,723,261)	\$21,496,987
Financial Statement Items Not Involving Cash		
Amortization	271,675	72,859
Loss (gain) on sale of tangible capital assets	----	----
Net Change in Non-Cash Working Capital Balances:		
Accounts receivable	12,893	34,489
Prepaid	20,145	(17,008)
Liabilities	<u>476,714</u>	<u>253,076</u>
Cash Flows from (Used) In Operating Activities	(1,941,834)	21,840,403
Cash flows from Investing Activities:		
Purchase of tangible Assets	(15,322,743)	(1,999,575)
Purchase of government business enterprises	----	----
		(1,999,575)
Increase (Decrease) In Cash for The Period	(17,264,577)	19,840,828
Cash and Equivalents, Beginning of the Year	<u>22,918,820</u>	<u>3,077,992</u>
Cash and Equivalents, End of the Year	<u>\$5,654,243</u>	<u>\$22,918,820</u>
Consisting of		
Cash	\$1,592,000	\$22,162,972
Term deposits	3,400,000	618,179
Term deposits held in trust for minors	522,648	----
Funds held in trust	<u>139,595</u>	<u>137,669</u>
	<u>\$5,654,243</u>	<u>\$22,918,820</u>
Supplementary information		
Interest earned and dividends	<u>\$119,255</u>	<u>\$42,680</u>

Union Bar Real Estate Group
Schedule 3 - Combined Segmented Information
For the Year Ended March 31, 2021

	Lake of the Woods Property LP	Texas Lake Property LP	Tree Lane LP	Union Bar Place LP	Combined Total
	2021	2021	2021	2021	2021
Revenue					
Rental income	-	-	262,423	387,104	649,527
Expenses					
Amortization	17,420	16,509	46,149	108,858	188,936
Insurance	10,974	4,400	12,087	17,431	44,892
Other expenses	4,434	3,429	4,150	6,640	18,653
Property tax	4,591	805	30,733	66,621	102,750
Repairs and maintenance	19,204	-	1,291	7,607	28,102
Utilities	21,971	2,635	13,786	2,339	40,731
	78,594	27,778	108,196	209,496	424,064
Surplus (deficit)	(78,594)	(27,778)	154,227	177,608	225,463
Accumulated surplus (deficit), beginning of year	-	-	-	-	-
Accumulated surplus (deficit), end of year	(78,594)	(27,778)	154,227	177,608	225,463

Union Bar General Partnership's
Schedule 4 - Combined Segmented Income and Expenses
For the Year Ended March 31, 2021

	2021	2021	2021	2021	2021	2021
	1200517 B.C. Ltd	12040512 B.C. Ltd	1216749 B.C. Ltd	UBFN Development Corporation	UBFN Land Corporation	Totals
Income						
Interest income	202	160	12	---	---	374
Share Partnership Earnings	<u>15</u>	<u>18</u>	<u>(8)</u>	---	<u>(3)</u>	<u>22</u>
	217	178	4	---	(3)	396
Expenses						
Amortization	---	---	1,167	---	---	1,167
Interest and bank charges	26	85	53	---	---	164
Office	205	207	207	---	---	619
Professional fees	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>4000</u>
	1,031	1,092	2,227	800	800	5,950
Net Income (loss)	<u>(814)</u>	<u>(914)</u>	<u>(2,223)</u>	<u>(800)</u>	<u>(803)</u>	<u>(5,554)</u>

Union Bar First Nations

Notes to Consolidated Financial Statements
Year Ending March 31, 2021

1. Operations

The Union Bar First Nations (the "band") is located in the province of British Columbia, and provides various services to its members. Union Bar First Nations includes the Band's members, government and all related entities that are accountable to the Band and are either owned or controlled by the Band.

2. Significant accounting policies

These financial statements are the representations of management, prepared in accordance with Canadian generally accepted accounting principles for public sector entities and include the following significant accounting policies:

Basis of presentation

Sources of financing and expenditures are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures 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.

The consolidated financial statements reflect activities of Union Bar First Nations and its wholly owned subsidiaries and its partnerships

(a) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues, and expenses of Union Bar First Nations and organizations that are controlled by Union Bar First Nations. Controlled organizations are consolidated. In 2021 a reorganization of Union Bar First Nations resulted in government business enterprises being reclassified as other government organizations (OGO's). The reclassification has had no effect on net income for 2020. The only affect has been to show the previously recorded investments in government business enterprises recorded in 2020 as Tangible Capital Assets. Financial Statements for 2020 have been adjusted to reallocate \$1,956,439 from Government business enterprise to Tangible Capital Assets. All inter-fund and inter-organization transactions and balances have been eliminated upon consolidation.

Union Bar First Nations

Notes to Consolidated Financial Statements
Year Ending March 31, 2021

The following organizations are other government organizations (OGO's) controlled by Union bar First Nations and are fully consolidated in these financial statements

Lake of the Woods Limited Partnership
Texas Lake Property Limited Partnership
Tree Lane Limited Partnership
Union bar Place Limited Partnership
1240517 B.C. Ltd (GP of Tree Lane Limited Partnership)
1240512 B.C. Ltd. (GP of Union Bar Place Limited Partnership)
1216749 B.C. Ltd (GP of Lake of the Woods Limited Partnership)
UBFN Land Corp. (GP of Texas Lake Property Limited Partnership)
Union Bar First Nation Development Corporation

(b) Tangible capital assets

Prior to April 1, 1996, acquired tangible capital assets were recognized as operating expenditures and not reported in the capital fund.

	Rate
Automotive equipment	5 years
Building and bridge-other	20 years
Building Real Estate Group	40 years
Computer equipment	2 years
Tools and office equipment	3 years
Contracting equipment	5 years
Signs	5 years
Paving	10 years
Sawmill	10 years

Union Bar First Nations

Notes to Consolidated Financial Statements
Year Ending March 31, 2021

Tangible Capital Assets

	2021		2020	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Automotive	\$17,658	\$12,587	\$5,071	\$4,731
Buildings	7,753,140	225,230	7,527,910	543,862
Bridges	7,200	5,530	1,670	1,758
Contracting	244,704	125,890	118,814	148,518
Equipment				
Computers	14,306	8,464	5,842	20
Equipment	303,235	222,064	81,171	53,738
Land	9,643,823	----	9,643,823	1,580,327
Paving	3,160	2,894	266	296
Signs	17,929	17,375	554	692
Sawmill	18,650	17,656	994	1,105
	<u>\$18,023,805</u>	<u>\$637,690</u>	<u>\$17,386,115</u>	<u>\$2,335,047</u>

© Funds held in Ottawa Trust Fund

Funds held in trust on behalf of Band members by the Government of Canada in the Ottawa Trust Fund are reported on the balance sheet with an offsetting amount in accumulated surplus. Trust monies consist of:

- Capital trust monies derived from non-renewable resource transactions on the sale of land or other Band capital assets; and
- Revenue trust monies generated primarily through land leasing transactions or interest earned on deposits held in trust.

(d) Accumulated surplus consists of the following:

	2021	2020
Equity in Ottawa Trust Funds	\$139,595	\$137,669
Equity in tangible capital assets	----	378,608
BC First Nations Gaming Restricted Surplus	----	264,790
	<u>22,117,441</u>	<u>24,199,230</u>
	<u>\$22,257,036</u>	<u>\$24,980,297</u>

Union Bar First Nations

Notes to the Financial Statements

Year Ending March 31, 2021

(e) Revenue recognition

Funding

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

Other revenues

Forestry and land use revenues are recognized in the period in which the external party accessed the Band's land.

Rental Income is recorded when received or receivable if the amount can be reasonably estimated and collection is reasonably assured. At the end of each year, management evaluates whether rental revenue is collectible, and records as bad debt and allowance for doubtful accounts for those amounts designated as unlikely to be collected.

Interest and investment income are recorded in the period when it is earned.

ISC Grants, ISC income and gaming income are recorded in the period the expenses associated with the grant are incurred.

(f) Measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 expenditures during the reporting period.

(g) Financial Instruments

The Band's financial instruments consist of cash, term deposits, and accounts payables. It is management's position that the band is not exposed to significant interest, liquidity, currency, market, other price, or credit risks arising from the financial instruments. The fair values of the financial instruments approximate the carrying value due to the immediate or short-term maturity of these instruments.

Financial Instruments are recorded at cost. The Nation has elected not to record any financial instruments at fair value.

Union Bar First Nations

Notes Consolidated to the Financial Statements

Year Ending March 31, 2021

Management has determined that the Nation is not exposed to any credit, interest rate, currency or solvency risk arising from these financial instruments

(h) Liability for Contaminated Sites

Contaminated sites are the result of contamination being introduced into air, soil, water or sediment that exceeds any environmental standard.

Liability exists when all the following criteria are met:

- i) an environmental standard exists
- ii) Contamination exceeds the environmental standard
- iii) The Nation is directly responsible or accepts responsibility: and
- iv) A reasonable estimate of the amount can be made

Management has determined that no such liability exists on March 31, 2021

(i) Long Term Debt

During the year the government of Canada advanced the Nation \$126,100 to fund a land settlement dispute Specific Claim against Canadian Pacific Railway. The loan is without interest and is secured by a promissory note. Loan is due March 31, 2025 and is without interest accruing. The loan may be paid in full at any time prior to maturity date.

Union Bar First Nations

Notes Consolidated to the Financial Statements
Year Ending March 31, 2021

3 – Reconciliation of ISC Revenue

Reconciliation of ISC Revenue from Statement of Operations to Funds Reported on 2020-2021 Funding Confirmation
March 31, 2021

	Financial Statements	Recoveries	Indigenous Services Canada
Community Based Initiative	\$40,000	---	\$40,000
Administration Band Office	5,000	---	5,000
Community Services Fixed	51,982	---	51,982
Community Based Economic Development	42,000	---	42,000
Covid Flexible Grant	111,361	---	111,361
	<u>90,080</u>	<u>---</u>	<u>90,080</u>
	<u>\$340,423</u>	<u>---</u>	<u>\$340,423</u>

4. Deferred Revenue

	2021	2020
Balance Beginning Year	\$264,790	\$16,800
Advance Pipeline	---	---
Expensed Pipeline	---	(16,800)
Advance Gaming Funds	284,170	264,790
Capital assets purchased	584,960	264,790
Gaming funds expended	(584,960)	---
Balance End of Year	<u>\$-----</u>	<u>\$264,790</u>

Union Bar First Nations

Schedule 5 - Schedule of Consolidated Revenue and Expenses and Surplus
Year Ending March 31, 2021

		Beginning Surplus	AANDC Revenue	Other Revenue	Total Revenue	Total Expenses	Transfers from (to) Adjustme nts	Operating Surplus (Deficit)	Current
Programs									
Band Support	2	\$24,444,524	\$340,423	1,452,751	1,793,184	4,518,371	\$398,104	\$22,117,441	
Band Membership	3	---	---	---	---	---	32,522	---	---
Community Maintenance	4	(32,522)	---	---	---	---	(52,018)	---	---
Kawkawa Lake Resort	5	<u>52,018</u>	<u>340,423</u>	<u>1,452,761</u>	<u>1,793,184</u>	<u>4,518,371</u>	<u>378,608</u>	<u>22,117,441</u>	
		24,464,020	340,423	1,452,761	1,793,184	4,518,371	378,608	22,117,441	
Other restricted Funds									
Capital Fund	6	378,608	---	---	---	---	(378,608)	---	---
Ottawa Trust	7	137,669	---	1,926	1,926	---	---	139,595	
		<u>\$24,980,297</u>	<u>\$340,423</u>	<u>1,454,687</u>	<u>\$1,795,110</u>	<u>\$4,518,371</u>	<u>---</u>	<u>\$22,257,036</u>	