

# First Peoples' Heritage, Language and Culture Council

## 2008 Statement of Financial Information

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## APPROVAL OF STATEMENT OF FINANCIAL INFORMATION

The undersigned, representing the Board of Directors of the First Peoples' Heritage, Language and Culture Council, approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



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Laurie Gowans  
Treasurer  
Date

## Financial Information Regulation, Schedule 1

### Checklist – Statement of Financial Information (SOFI)

#### For the Corporation:

Corporate Name: First Peoples' Heritage, Language and Culture Council

Contact Name: Tracey Herbert, Executive Director

Fiscal Year End: March 31, 2008

Phone Number: 250-652-5952

Date Submitted: October 16, 2008

E-mail: tracey@fphlcc.ca

#### For the Ministry:

Ministry Name: \_\_\_\_\_

Reviewer: \_\_\_\_\_

Date Received: \_\_\_\_\_

Deficiencies: \_\_\_\_\_

Yes

No

Date Reviewed: \_\_\_\_\_

Deficiencies Addressed: \_\_\_\_\_

Yes

No

Approved (SFO): \_\_\_\_\_

Further Action Taken: \_\_\_\_\_

Distribution: Legislative Library

Ministry Retention

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>General</b>					
1 (1) (a)	Statement of assets and liabilities	√			
1 (1) (b)	Operational statement	√			
1 (1) (c)	Schedule of debts	√			
1 (1) (d)	Schedule of guarantee and indemnity agreements	√			
1 (1) (e)	Schedule of employee remuneration and expenses	√			
1 (1) (f)	Schedule of suppliers of goods and services	√			
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate			√	-the Council does not practice fund accounting
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed				

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Statement of Assets &amp; Liabilities</b>					
2	<ul style="list-style-type: none"> <li>• A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and</li> <li>• Show changes in equity and surplus or deficit due to operations</li> </ul>	√			
<b>Operational Statement</b>					
3 (1)	<p>Prepared in accordance with GAAP or stated accounting principles / policies and consists of:</p> <ul style="list-style-type: none"> <li>• a Statement of Income or Statement of Revenue and Expenditures, and</li> <li>• a Statement of Changes in Financial Position</li> </ul>	√			
3 (2) 3 (3)	<ul style="list-style-type: none"> <li>• The Statement of Changes in Financial Position may be omitted if it provides no additional information</li> <li>• The omission must be explained in the notes</li> </ul>			√	- the statement has been included
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund			√	- the Council does not fall into this category
<b>Schedule of Debts</b>					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date			√	- the Council has no long-term debt
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts			√	- see above
4 (3) 4 (4)	<ul style="list-style-type: none"> <li>• The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information</li> <li>• The omission must be explained in a note to the schedule</li> </ul>			√	- see above

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Guarantee and Indemnity Agreements</b>					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)			√	- the Council is not a party to any such agreements
5 (2)	State the entities involved, and the specific amount involved if known			√	- see above
5 (3) 5 (4)	<ul style="list-style-type: none"> <li>• The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information</li> <li>• The omission must be explained in a note to the schedule</li> </ul>			√  √	- see above
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	√			
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	√			
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	√			
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	√			
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	√			

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	√			
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> <li>• the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and</li> <li>• the range of equivalent months' compensation for them</li> </ul> (see Guidance Package for suggested format)	√		√	- the Council did not enter into any severance agreements during the year
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses			√	- not omitted
<b>Schedule of Suppliers of Goods or Services</b> (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	√			
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	√			
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	√			
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	√			

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Inactive Corporations</b>					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI			√	- the Council does not fall into this category
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible			√	- see above
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)			√	- see above
<b>Approval of Financial Information</b>					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	√			
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)			√	- the Council does not fall into this category
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at <a href="http://www.gov.bc.ca/cas/popt/">http://www.gov.bc.ca/cas/popt/</a> )	√			
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	√			
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	√			



## MANAGEMENT REPORT

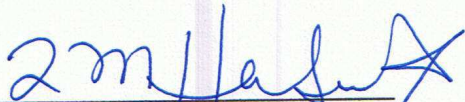
The Financial Statements contained in this statement of Financial Information under the Financial Information Act have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, Cowland Paterson & Co, Professional Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the First Peoples' Heritage, Language and Culture Act. Their examination does not relate to the other schedules of financial information required by the Financial Information Act. Their examination includes a review and evaluation of the Council's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of the First Peoples' Heritage, Language and Culture Council,



Tracey Herbert, Executive Director

Date: Oct 15, 2008

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

FINANCIAL STATEMENTS

Year Ended March 31, 2008

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

FINANCIAL STATEMENTS

Year Ended March 31, 2008

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Chris Cowland, CA\*  
Caroline Paterson, CGA\*

\*operating as a partnership of incorporated professionals

## Auditors' Report

To the Minister of Aboriginal Relations and Reconciliation, Province of British Columbia  
To the Members of the Board of First Peoples' Heritage, Language and Culture Council

We have audited the statement of financial position of First Peoples' Heritage, Language and Culture Council as at March 31, 2008 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2008 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Cowland Paterson + Co.*

Sidney, B.C.  
May 13, 2008

Professional Accountants

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL


Statement of Financial Position

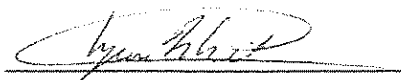
March 31, 2008

	2008	2007 (Note 10)
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 993,050	\$ 435,575
Accounts receivable	421,684	411,677
Prepaid expenses	1,645	692
Due from First People's Cultural Foundation (Note 3)	<u>-</u>	<u>48,637</u>
	<u>1,416,379</u>	<u>896,581</u>
<b>Property, plant and equipment (Note 4)</b>	<u>184,348</u>	<u>233,023</u>
	<u>\$ 1,600,727</u>	<u>\$ 1,129,604</u>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 769,219	\$ 173,720
Deferred revenue (Note 5)	<u>447,861</u>	<u>101,589</u>
	<u>1,217,080</u>	<u>275,309</u>
<b>Net Assets</b>		
Capital stock (Note 7)	100	100
Net assets invested in property, plant and equipment	184,348	233,023
Unrestricted net assets	<u>199,199</u>	<u>621,172</u>
	<u>383,647</u>	<u>854,295</u>
	<u>\$ 1,600,727</u>	<u>\$ 1,129,604</u>

Commitments (Note 9)

Approved By The Board

 Director

 Director

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Statement of Operations

Year Ended March 31, 2008

	2008	2007 (Note 10)
<b>Revenue</b>		
Grants	\$ 3,204,011	\$ 2,837,898
Interest and other	54,646	49,717
Administration fees	10,000	-
Training and consulting	<u>400</u>	<u>17,400</u>
	<u>3,269,057</u>	<u>2,905,015</u>
<b>Expenditures</b>		
Grants	2,352,606	1,412,644
Advertising	33,475	22,089
Bank charges	1,032	1,482
Community expenses	62,696	38,363
Contractor fees	277,642	37,040
Council and advisory committee expenses	55,919	72,698
Equipment rental	12,017	9,900
Insurance	3,441	2,033
Jury / Peer Review Committee	31,186	30,104
Licenses and fees	5,862	9,100
Office	26,696	41,876
Professional fees	29,666	31,151
Protocol	3,007	4,999
Rent	42,000	20,194
Repairs and maintenance	20,419	24,388
Telephone	14,183	15,351
Travel	83,004	93,313
Uncollectible grants	15,722	-
Utilities	9,691	2,638
Wages and benefits	579,515	486,607
Amortization	<u>79,926</u>	<u>72,185</u>
	<u>3,739,705</u>	<u>2,428,155</u>
<b>(Shortfall)/Excess of revenue over expenditures</b>	<u>\$ (470,648)</u>	<u>\$ 476,860</u>

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Statement of Changes in Net Assets

Year Ended March 31, 2008

	Invested in Property, Plant and Equipment	Unrestricted Funds	2008 Total	2007 Total (Note 10)
Balance, beginning of year	\$ 233,023	\$ 621,172	\$ 854,195	\$ 377,335
Excess (deficiency) of revenue over expenses	(80,396)	(390,252)	(470,648)	476,860
Invested in property, plant and equipment	<u>31,721</u>	<u>(31,721)</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 184,348</u>	<u>\$ 199,199</u>	<u>\$ 383,547</u>	<u>\$ 854,195</u>

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Statement of Cash Flow

Year Ended March 31, 2008

	2008	2007 (Note 10)
<b>Cash flows from operating activities</b>		
Cash received from:		
2010 Legacies Now	\$ 129,641	\$ 161,500
Assembly of First Nations	93,747	(63,040)
BC Arts Council	249,500	45,000
BC Ministry of Aboriginal Relations & Reconciliation	1,424,750	2,000,000
BC Ministry of Education	-	30,000
BC Ministry of Finance	44,700	-
BC Ministry of Labour & Citizen's Services	250,000	25,000
Canada Council of the Arts	50,950	10,000
Department of Canadian Heritage	265,060	191,206
First Nations Technology Council	25,000	4,000
First Peoples' Cultural Foundation (Note 3)	125,000	40,300
New Relationship Trust Corporation	975,000	-
Interest Income and other miscellaneous receipts	<u>55,046</u>	<u>64,017</u>
	<u>3,688,394</u>	<u>2,507,983</u>
Cash used for grants and awards		
	(1,880,789)	(1,357,481)
Cash used for salaries and benefits		
	(576,157)	(431,613)
Cash used for materials and services		
	<u>(642,252)</u>	<u>(453,189)</u>
	<u>589,196</u>	<u>265,700</u>
<b>Cash flows from financing activities</b>		
Advances to First Peoples' Cultural Foundation	<u>-</u>	<u>(38,547)</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(31,721)	(259,452)
Increase (Decrease) in cash	557,475	(32,299)
Cash, beginning of year	<u>435,575</u>	<u>467,874</u>
Cash, end of year	<u>\$ 993,050</u>	<u>\$ 435,575</u>



# FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Notes to Financial Statements

Year Ended March 31, 2008

## 1. PURPOSE OF THE ORGANIZATION

The First Peoples' Heritage, Language and Culture Council ("the Council") is a Crown Corporation, established under the First Peoples' Heritage, Language and Culture Act and is an agent of the Crown. The Council commenced operations April 1, 1991. The mission of the Council is as follows:

- To preserve, restore and enhance First Nations' heritage, language, and culture;
- To increase understanding and sharing of knowledge, within both First Nations and non-First Nations' communities; and
- To heighten appreciation and acceptance of the wealth of cultural diversity among British Columbians.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### (a) Amortization

Rates and bases of amortization applied to write off the cost less estimated salvage value of capital assets over their estimated lives are as follows:

Leasehold improvements	7 years, straight-line
Furniture and equipment	5 years, straight-line
Computers	3 years, straight-line
Computer software	3 years, straight-line

No amortization has been taken on the Art Collection.

### (b) Revenue Recognition

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

### (c) Donated Services and Materials

Donated materials are recorded both as donations and expenses at their fair value when fair value can be reasonably estimated. Donated services are not recorded in the financial statements, as they cannot be reasonably estimated. The Council also receives a number of volunteer hours, which have not been recognized, due to the difficulty of estimating their value.

# FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

## Notes to Financial Statements

Year Ended March 31, 2008

### (d) Use of Estimates

In preparing the Council's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

### (e) Financial Instruments

The Council's financial instruments consist of cash, receivables, payables and accruals and amounts due from related parties. Unless otherwise noted, it is management's opinion that the Council is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

## 3. RELATED PARTY TRANSACTIONS

### First Peoples' Cultural Foundation

In previous years the Council and the First Peoples' Cultural Foundation ("the Foundation") were related parties due to the fact that they had some common members on their Board of Directors and shared certain employees. In April 2007, the Constitution of the Foundation was amended and the purposes of the Foundation were expanded to include charitable work outside of the Council. As of April 2007, there was a change in Board members: the Foundation no longer has common members or employees.

### Other

The Council's directors are appointed by the Minister of Aboriginal Relations and Reconciliation from the Advisory Committee which has tribal council representatives from First Nations across the province of British Columbia. It is, therefore, inevitable that there will be grants made to a community within a tribal council that a Council member represents. A standard application and peer review process ensuring that there is not a conflict of interest is followed in all cases to determine which communities are awarded grants.

The First Peoples' Heritage, Language and Culture Council is related through common ownership to all Province of British Columbia ministries, agencies and Crown corporations. Transactions with these entities are made under normal operational terms and conditions.

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Notes to Financial Statements

Year Ended March 31, 2008

4. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated Amortization	2008 Net	2007 Net
Art Collection	\$ 3,100	\$ -	\$ 3,100	\$ -
Computer equipment	165,335	134,775	30,560	41,250
Furniture and equipment	71,914	43,498	28,416	35,567
Leasehold improvements	167,499	47,857	119,642	143,571
Software	<u>37,482</u>	<u>34,852</u>	<u>2,630</u>	<u>12,635</u>
	<u>\$ 445,330</u>	<u>\$ 260,982</u>	<u>\$ 184,348</u>	<u>\$ 233,023</u>

5. DEFERRED CONTRIBUTIONS

The Council has continuing programs at March 31, 2008. Contributions related to the completion of these programs have been deferred as follows:

	2008	2007
Canada Council (Arts Capacity Building Project)	\$ 24,659	\$ 2,203
Canada Council (Flying Eagle Project)	-	4,000
First People's Cultural Foundation	9,349	-
First People's Cultural Foundation (Language Nest Project)	50,000	-
Ministry of Education (Mapping Project)	42,992	95,386
Ministry of Labour & Citizen's Services (FirstVoices)	223,207	-
New Relationship Trust (FirstVoices)	34,654	-
New Relationship Trust (Master Apprentice Project)	<u>63,000</u>	<u>-</u>
	<u>\$ 447,861</u>	<u>\$ 101,589</u>

6. NET ASSETS

In the prior year the Council carried over funds from the FirstVoices program to revitalize First Nations languages. As the majority of the community work did not start until the current 2007/08 year, the Board had reallocated these surplus funds to the FirstVoices program for the current year budget.

# FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

## Notes to Financial Statements

Year Ended March 31, 2008

### 7. CAPITAL STOCK

The capital of the Council is one share with a par value of \$100. The share is issued to and held by Her Majesty the Queen in right of the Province of British Columbia.

### 8. EMPLOYEE PENSION PLAN

The Council and its employees contribute to the Public Service Plan. The Plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act.

The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions. Based on the most recent actuarial valuation, the Public Service Pension Plan is in a surplus position. Portions of the surplus are not attributed to individual employers.

### 9. COMMITMENTS

Effective February 14, 2007, the Council entered into a seven year lease agreement expiring on February 14, 2014 for its premises. Minimum rent payable in aggregate and for each of the next six years are as follows:

2009	\$ 42,000
2010	42,000
2011	42,000
2012	42,000
2013	42,000
2014	<u>42,000</u>
	<u>\$ 252,000</u>

### 10. RECLASSIFICATION OF COMPARATIVE FIGURES

The 2007 comparative figures have been reclassified to conform with the financial statement presentation adopted for 2008. The prior year comparative figures were audited by another accounting firm.

# FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

## Schedule of Operations by Program (Unaudited)

Year Ended March 31, 2008

	Administration	Arts Program	First Voices	Language Program	TOTAL
<b>Revenue - Grants</b>					
2010 Legacies Now	-	172,455	-	-	172,455
BC Arts Council	-	256,990	-	-	256,990
BC Ministry of Aboriginal Relations & Reconciliation	475,440	7,500	-	941,810	1,424,750
BC Ministry of Education	-	-	-	52,394	52,394
BC Ministry of Labour and Citizen's Services	-	-	26,793	-	26,793
Canada Council for the Arts	-	32,494	-	-	32,494
Department of Canadian Heritage	-	-	-	267,638	267,638
First Nations Technology Council	-	-	2,500	-	2,500
First Peoples' Cultural Foundation	-	-	15,651	50,000	65,651
New Relationship Trust Corporation	-	-	215,346	687,000	902,346
	<u>475,440</u>	<u>469,439</u>	<u>260,290</u>	<u>1,998,842</u>	<u>3,204,011</u>
<b>Revenue - Other</b>					
Administration fees	10,000	-	-	-	10,000
Interest and other	53,646	1,000	-	-	54,646
Training and consulting	400	-	-	-	400
	<u>64,046</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>65,046</u>
<b>Total revenue</b>	<u>539,486</u>	<u>470,439</u>	<u>260,290</u>	<u>1,998,842</u>	<u>3,269,057</u>
<b>Expenditures - Grants</b>					
Grants/awards	-	299,490	353,194	1,740,568	2,393,252
Recovered grants	-	-	-	(40,645)	(40,645)
	<u>-</u>	<u>299,490</u>	<u>353,194</u>	<u>1,699,923</u>	<u>2,352,607</u>
<b>Expenditures - Operations</b>					
Advertising and promotion	23,877	1,038	7,329	1,231	33,475
Bank charges	1,031	-	-	-	1,031
Community expenses	-	14,203	26,428	22,065	62,696
Contractor fees	147,862	16,103	35,777	77,901	277,643
Council and Advisory Committee expenses	55,919	-	-	-	55,919
Capital asset purchases	10,031	3,100	16,131	2,459	31,721
Equipment rental	12,017	-	-	-	12,017
Insurance	3,441	-	-	-	3,441
Jury/Peer Review Committee	-	13,488	-	17,698	31,186
Licenses and dues	3,215	-	81	2,566	5,862
Office	11,349	8,345	3,877	3,125	26,696
Professional fees	28,035	1,631	-	-	29,666
Protocol	3,007	-	-	-	3,007
Rent	35,000	7,000	-	-	42,000
Repairs and maintenance	12,018	7,000	1,401	-	20,419
Telephone	8,986	2,100	2,297	800	14,183
Travel	34,094	14,560	25,811	8,539	83,004
Uncollectible grants	-	-	-	15,722	15,722
Utilities	8,191	1,500	-	-	9,691
Wages & Benefits	187,522	121,522	138,432	132,039	579,515
	<u>585,595</u>	<u>211,590</u>	<u>257,564</u>	<u>284,145</u>	<u>1,338,894</u>
<b>Total Expenditures</b>	<u>585,595</u>	<u>511,080</u>	<u>610,758</u>	<u>1,984,068</u>	<u>3,691,501</u>
<b>Excess of revenue over expenditures</b>	<u>(46,109)</u>	<u>(40,641)</u>	<u>(350,468)</u>	<u>14,774</u>	<u>(422,444)</u>
<b>Add back: Capital asset purchases capitalized</b>					<u>31,721</u>
<b>Less: Amortization taken on capital assets for the year</b>					<u>(79,926)</u>
<b>Excess of revenue over expenditures</b>					<u>(470,648)</u>

## **SCHEDULE OF DEBTS**

The First Peoples' Heritage, Language and Culture Council has no long-term debt.

## **SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

The First Peoples' Heritage, Language and Culture Council has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

**SCHEDULE OF REMUNERATION AND EXPENSES**

Remuneration

Expenses

Total

**Board of Directors**

Chamberlain, Robert - Director		\$ 846	\$ 846
Davidson, Tamara - Secretary	525	5,679	6,204
Elliot, John - Official Observer	430	1,863	2,293
Gowans, Laurie - Treasurer		1,544	1,544
Haugen, John - Director	475	3,565	4,040
Mathew, Keith - Director	525	5,422	5,947
McNeil, Tyrone - Chair	350	8,916	9,266
Morven, Herbert - Vice-Chair	350	1,725	2,075
Nyce, Edna - Director	825	1,540	2,365
Wenman, Thema - Director	525	577	1,102
Wilson, Ardythe - Director		235	235
			-
			-
			-
			-
			-
<b>Total payments for Board of Directors</b>	<b>\$ 4,005</b>	<b>\$ 31,912</b>	<b>\$ 35,917</b>

**Employees**

Employees with remuneration and expenses exceeding \$75,000			
Brand, Peter - First Voices Coordinator	\$ 64,105	\$ 16,904	\$ 81,008
Herbert, Tracey - Executive Director	78,867	18,870	97,737
Wadsworth, Alex - Senior Systems Analyst	70,793	8,603	79,396
<b>Total employees with remuneration and expenses of \$75,000 or less</b>	<b>283,298</b>	<b>34,855</b>	<b>318,153</b>
<b>Total payments for employees</b>	<b>\$ 497,062</b>	<b>\$ 79,232</b>	<b>\$ 576,294</b>
<b>Total Remuneration &amp; Expenses</b>	<b>\$ 501,067</b>	<b>\$ 111,144</b>	<b>\$ 612,211</b>

**Reconciliation**

Total Remuneration - Elected officials, employees appointed by Cabinet and Members of the Board of Directors		\$ 35,917
Total Remuneration - Other Employees		\$ 576,294
Subtotal		\$ 612,211
<b>Add:</b>		
Benefit costs reported as Payments to suppliers on "Schedule of Payments to Suppliers"		82,453
<b>Less:</b>		
Employee expenses not included in "Wages & Benefits" per Statement of Operations		(79,232)
Board Honoraria & expenses not included in "Wages & Benefits" per Statement of Operations		(35,917)
<b>Total Remuneration and Expenses per Statement of Operations</b>		<b>\$ 579,515</b>



**STATEMENT OF SEVERANCE AGREEMENTS**

The First Peoples' Heritage, Language & Culture Council did not enter into any severance agreements during the year.

**SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES**

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<b>Name</b>	<b>Amount paid</b>
Suzanne Gessner	\$ 30,781
IPB Consulting Services	26,616
Lorraine Blashill Communications Inc	31,778
Moore Paterson Architects	25,865
PeopleLink Consulting	28,897
Tsartlip First Nation	50,036

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<b>Total payments to suppliers who received aggregate payments exceeding \$25,000</b>	<b>\$ 193,973</b>
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<b>Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b>	<b>\$ 580,915</b>
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<b>Total payments to suppliers</b>	<b>\$ 774,888</b>
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**Reconciliation**

Total payments to suppliers per above	\$ 774,888
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**Add:**

Grants & Contributions reported under "Schedule of Payments Made for Grants & Contributions"	\$ 2,352,606
Remuneration & Expenses reported under "Schedule of Remuneration & Expenses"	\$ 612,211

**Subtract:**

<b>Total Expenditures reported per Statement of Operations</b>	<b>\$ 3,739,705</b>
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**SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS**

<b>Name</b>	<b>Amount paid</b>
Chief Atahm School-Adams Lake Band	92,388
Gitksan Wet'suwet'en Education Society	27,401
Ktunaxa Nation Council	60,000
Lil'wat Nation-lil'wat7ul Cultural Centre	51,901
Nazko First Nation	35,000
Nun'wa'kola Cultural Society	35,000
Sechelt Indian Band	75,000
Secwepemc Cultural Education Society	81,000
Sto lo Nation	41,492
Tahltan Central Council	35,000
Tl'azt'en Nation	35,000
U'mista Cultural Centre	31,875
Upper St'at'imc Language, Culture & Ed.	86,717
West Moberly First Nation	37,000
Wilp Wilxo'oskwhl Nisga'a Society	40,744
Xaad Kihlgaa Hl Suu.u Society	36,375
Xeni Gwet'in First Nations Government	46,875

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<b>Total payments for grants and contributions exceeding \$25,000</b>	<b>\$ 848,768</b>
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<b>Consolidated total payments of grants and contributions of \$25,000 or less</b>	<b>\$ 1,503,838</b>
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<b>Total payments for grants and contributions per Statement of Operations</b>	<b>\$ 2,352,606</b>
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**Reconciliation**

Total payments for grants and contributions	<b>\$ 2,352,606</b>
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**Add:****Subtract:**

Total payments for grants and contributions reported per Statement of Operations	<b>\$ 2,352,606</b>
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