

# First Peoples' Heritage, Language and Culture Council

2020 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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Konrad Thiele, Treasurer  
September 23, 2020

# 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, Chief Executive Officer

Fiscal Year End: March 31, 2020

Phone Number: 250-652-5952

Date Submitted: \_\_\_\_\_

E-mail: tracey@fpcc.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>			√ √	<p>- the statement has been included</p> <p>- see above</p>
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)			√	- none for the current fiscal 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

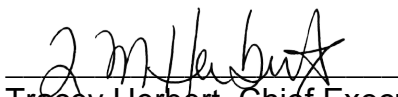
The Financial Statements contained in this statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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, Paterson Henn 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, Chief Executive Officer  
September 21, 2020

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2020**

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Index to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2020**

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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FINANCIAL STATEMENTS

Statement of Financial Position

Statement of Operations

Statement of Changes in Net Financial Assets (Debt)

Statement of Cash Flows

Notes to Financial Statements

Schedule of Grant Revenue (*Schedule 1*)

## **Management's Report**

### ***Management's Responsibility for the Financial Statements***

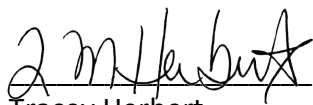
The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and external audited financial statements yearly.

The external auditors, PATERSON HENN CPA, CHARTERED PROFESSIONAL ACCOUNTANTS, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of First Peoples' Heritage, Language and Culture Council and meet when required.

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



Tracey Herbert  
Chief Executive Officer

May 13, 2020



**PATERSON HENN CPA**  
CHARTERED PROFESSIONAL ACCOUNTANTS

**Caroline M. Paterson, CPA, CGA\***

**Sheila C. Henn, CPA, CA\***

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## INDEPENDENT AUDITOR'S REPORT

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To the Minister of Indigenous Relations & Reconciliation  
To the Members of First Peoples' Heritage, Language & Culture Council

### *Opinion*

We have audited the financial statements of First Peoples' Heritage, Language & Culture Council (the Council), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

(continues)

*Auditor's Responsibilities for the Audit of the Financial Statements*

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Sidney, British Columbia  
May 13, 2020

*Paterson Henn CPA*

Chartered Professional Accountants

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Statement of Financial Position**

**(In Thousands of Dollars)**

**March 31, 2020**

	2020	2019
<b>Financial assets</b>		
Cash and cash equivalents	\$ 3,899	\$ 2,265
Accounts receivable	165	1,070
GST receivable	100	99
Due from government (Note 4)	-	5
	<u>4,164</u>	<u>3,439</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	3,605	3,685
Deferred contributions (Note 6)	1,172	252
	<u>4,777</u>	<u>3,937</u>
<b>Net financial debt</b>	<u>(613)</u>	<u>(498)</u>
<b>Non-financial assets</b>		
Tangible capital assets (Note 5)	921	807
Prepaid expenses	76	75
	<u>997</u>	<u>882</u>
<b>Accumulated surplus</b>	<u>\$ 384</u>	<u>\$ 384</u>

**Approved by the Board:**

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

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

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Statement of Operations**

**(In Thousands of Dollars)**

**Year Ended March 31, 2020**

	Budget	2020	2019
<b>Revenue</b>			
Grants ( <i>Schedule 1</i> )	\$ 24,614	\$ 21,075	\$ 15,160
Interest and other revenue	2,019	88	48
Administration fees	-	57	56
Deferred revenue	-	206	120
	<hr/> 26,633	<hr/> 21,426	<hr/> 15,384
<b>Expenditures</b>			
Arts Programs	3,836	2,320	2,263
First Voices Programs	1,979	1,809	341
Language Programs	17,355	14,205	10,874
Heritage Programs	263	586	41
Communications	603	535	318
Finance Services	290	199	108
Information Technology Services	714	399	235
Operating Expenses	1,289	1,130	1,029
Amortization	304	243	175
	<hr/> 26,633	<hr/> 21,426	<hr/> 15,384
<b>Annual Surplus</b>	-	-	-
Accumulated surplus - beginning of year	384	384	384
<b>Accumulated surplus - end of year</b>	<hr/> <b>\$ 384</b>	<hr/> <b>\$ 384</b>	<hr/> <b>\$ 384</b>

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



**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**  
**Statement of Changes in Net Financial Assets (Debt)**  
(In Thousands of Dollars)  
Year Ended March 31, 2020

	Budget	2020	2019
<b>Annual Surplus</b>	\$ -	\$ -	\$ -
Purchase of tangible capital assets	(195)	<b>(357)</b>	(918)
Amortization of tangible capital assets	304	<b>243</b>	175
Decrease (increase) in prepaid expenses	-	<b>(1)</b>	(16)
	109	<b>(115)</b>	(759)
<b>Increase (decrease) in net financial assets</b>	109	<b>(115)</b>	(759)
<b>Net financial assets (debt) - beginning of year</b>	280	<b>(498)</b>	261
<b>Net financial assets (debt) - end of year</b>	<b>\$ 389</b>	<b>\$ (613)</b>	<b>\$ (498)</b>

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

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Statement of Cash Flows**

**(In Thousands of Dollars)**

**Year Ended March 31, 2020**

	2020	2019
<b>Cash flows from operating activities</b>		
Aboriginal Neighbors	\$ 10	\$ 35
BC Arts Council	1,500	1,500
BC Ministry of Indigenous Relations & Reconciliation	1,051	1,051
Canada Council for the Arts	-	25
Creative BC	304	364
Department of Canadian Heritage	3,805	2,581
First Peoples' Cultural Foundation	13,427	9,339
Heritage Branch	210	-
Indigenous Services Canada	340	-
Margaret A. Cargill Foundation	364	233
National Research Council	46	32
Parks Canada Agency	18	-
Administration fees	57	56
Interest income and other miscellaneous receipts	88	48
Net change in non-cash item - deferred contributions	206	120
	<u>21,426</u>	<u>15,384</u>
Cash used for grants and awards	(15,684)	(11,432)
Cash used for salaries and benefits	(2,667)	(1,606)
Cash paid to materials and services	(1,084)	(590)
	<u>1,991</u>	<u>1,756</u>
Cash flows from operating activities		
<b>Investing activity</b>		
Purchase of tangible capital assets	(357)	(918)
Cash flow used by investing activity	<u>(357)</u>	<u>(918)</u>
<b>INCREASE IN CASH FLOW</b>	<b>1,634</b>	<b>838</b>
Cash and cash equivalents - beginning of year	<u>2,265</u>	<u>1,427</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 3,899</b>	<b>\$ 2,265</b>

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

# FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

## Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2020

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### 1. NATURE OF OPERATIONS

The First Peoples' Heritage, Language & 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

These financial statements were prepared in accordance with Canadian public sector accounting standards.

Budgeted figures have been provided for comparison purposes and have been derived from the estimates approved by the Board of Directors and reported as per the Service Plan for 2019/20.

#### Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in term deposits and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days or are cashable.

#### Financial instruments

The Council's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, all of which are reported at amortized cost.

#### Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

Computer equipment	3 years
Computer software	3 years
Furniture and equipment	5 years
Leasehold improvements	7 years

No amortization has been taken on the Art Collection.

(continues)

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2020**

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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.

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 from the Board of Directors, which have not been recognized, due to the difficulty of estimating their value.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Grant expenditures are recorded based on the various grant awards and may differ on whether the payable or holdback is set up initially or whether a payable is set up at year end, to reflect an approximation of the expenses for the fiscal year.

At the end of the year, management assessed the various grant awards and programs and have estimated any impairments to grant awards, based on information available at that time. The actual grants paid relating to this fiscal year will vary due to holdbacks and funding that the recipient may not be able to complete based on various factors, including the coronavirus (COVID-19) crisis.

# FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

## Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2020

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### 3. RELATED PARTY TRANSACTIONS

The Council's Board of Directors and Advisory Committee are appointed by the Minister of Indigenous Relations and Reconciliation. There are two parallel processes for appointment for these positions. Three board positions are appointed by the Board Development Office by application and the other nine directors on the board are selected by the Council's board of governance committee through an application process. These board members are from BC First Nations communities. The Council's Advisory Committee has thirty-four positions, one for each BC First Nations Language, and these Advisory Committee members are selected by the Council's governance committee.

It is inevitable that there will be grants made to the community may be linked to one of the Council's Board or Advisory Committee members. The standard application process and the peer review processes by which the Council selects grants ensures there is not a conflict of interest.

The Council works closely with the First Peoples' Cultural Foundation (the "Foundation") on shared language revitalization goals, including the FirstVoices program. The Foundation is an independent organization with a separate Board of Directors. Transactions with this entity are made under normal operational terms and conditions.

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.

### 4. DUE FROM GOVERNMENT

Due from government consists of the following:

(In Thousands of Dollars)

	<b>March 31, 2020</b>	March 31, 2019
Provincial government	<b>\$ -</b>	<b>\$ 5</b>

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2020**

5. TANGIBLE CAPITAL ASSETS

(In Thousands of Dollars)

<u>Cost</u>	March 31, 2019 Balance	Additions	Disposals	March 31, 2020 Balance
Art Collection	\$ 101	\$ 67	\$ -	\$ 168
Computer equipment	432	111	-	543
Computer software	51	-	-	51
Furniture and Equipment	285	143	-	428
Leasehold Improvements	695	35	-	730
	<b>\$ 1,564</b>	<b>\$ 356</b>	<b>\$ -</b>	<b>\$ 1,920</b>

<u>Accumulated Amortization</u>	2019 Balance	Amortization	Accumulated Amortization on Disposals	2020 Balance
Art Collection	\$ -	\$ -	\$ -	\$ -
Computer equipment	335	93	-	428
Computer software	51	-	-	51
Furniture and Equipment	129	68	-	197
Leasehold Improvements	242	81	-	323
	<b>\$ 757</b>	<b>\$ 242</b>	<b>\$ -</b>	<b>\$ 999</b>

<u>Net book value</u>	March 31, 2020	March 31, 2019
Art Collection	\$ 168	\$ 101
Computer equipment	115	97
Furniture and Equipment	231	156
Leasehold Improvements	407	453
	<b>\$ 921</b>	<b>\$ 807</b>

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2020**

6. DEFERRED CONTRIBUTIONS

Deferred contributions consists of funding under contribution agreements and other restricted contributions. Contributions are recognized as revenue in the fiscal year the related expenses are incurred or services are performed. Deferred contributions consists of the following:

	(in Thousands of Dollars)			
	Balance	Receipts	Transferred to	Balance
	April 1, 2019	during year	revenue	March 31, 2020
Aboriginal Neighbors	\$ 15	\$ 10	\$ 25	\$ -
BC Arts Council	43	1,500	1,543	-
Canada Council for the Arts	25	-	25	-
Creative BC	96	304	245	155
Department of Canadian Heritage	24	3,805	3,406	423
First Peoples' Cultural Foundation	-	13,427	13,354	73
Indigenous Services Canada	-	340	180	160
Margaret A. Cargill Foundation	29	364	32	361
National Research Council	20	46	66	-
	<u>\$ 252</u>	<u>\$ 19,796</u>	<u>\$ 18,876</u>	<u>\$ 1,172</u>

	(in Thousands of Dollars)			
	Balance	Receipts	Transferred to	Balance
	April 1, 2018	during year	revenue	March 31, 2019
Aboriginal Neighbors	\$ -	\$ 50	\$ 35	\$ 15
BC Arts Council	-	1,500	1,457	43
BC Ferries	5	-	5	-
Canada Council for the Arts	-	25	-	25
Creative BC	198	364	466	96
Department of Canadian Heritage	-	2,581	2,557	24
Margaret A. Cargill Foundation	130	233	334	29
National Research Council	-	32	12	20
	<u>\$ 333</u>	<u>\$ 4,785</u>	<u>\$ 4,866</u>	<u>\$ 252</u>

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2020**

7. EXPENDITURES BY OBJECT

The following is a summary of expenditures by object (in Thousands of Dollars):

	<u>2020</u>	<u>2019</u>
<u>Expenditures</u>		
Grants	\$ 15,684	\$ 11,432
Salaries and Benefits	2,667	1,606
Community Resources, R&D and Jury Costs	395	447
Purchased services	1,370	644
Professional Fees	279	433
Facilities Rent, Heating and Maintenance	129	89
Office Overhead and Operating Costs	569	478
Board and Advisory	91	80
Amortization	243	175
	<u>\$ 21,427</u>	<u>\$ 15,384</u>

8. 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.

9. PUBLIC SERVICE PENSION PLAN

The Council and its employees contribute to the BC Public Service Pension Plan. The plan is a multi-employer defined benefit plan administered by the British Columbia Pension Corporation in accordance with the *Public Sector Pension Plans Act*.

The plan provides defined pension benefits to employees based on their length of service and rates of pay. 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. No pension liability for this type of plan is included in the financial statements. Based on the most recent actuarial (March 31, 2017 Actuarial Valuation Report), the financial position of this plan is in a surplus position.



**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2020**

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10. CONTRACTUAL LEASE AGREEMENT

The Council had entered into a seven year commercial lease agreement on September 1, 2018 with the Tsartlip First Nation, expiring August 31, 2025. The lease has a minimum base rental of \$78,000 annually with any additional taxes, charges or other costs to be paid by the Council.

The minimum annual operating lease repayment for the next five years is:

	(In Thousands of Dollars)
2021	\$ 78
2022	78
2023	78
2024	78
2025	78
	<hr/>
	<u>\$ 390</u>

11. SUBSEQUENT EVENTS

In March 2020 and subsequent to the year end, the coronavirus (COVID-19) continues to have wide reaching implications which affect every community, including the operations of the Council. The Council has followed the federal and provincial government recommendations and has postponed upcoming events and training sessions. As described in Note 2, the Council has assessed the implications of global change in operations and has adjusted for any impairment in grant expense, based on the knowledge and information available at that time. At the release of these financials, management has no information that would result in a going concern issue for the Council. The Council is continuing to use technology, work remotely and offer support and programs for grant recipients and Indigenous communities, within their mandate.

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**

**Schedule of Grant Revenue**

*(Schedule 1)*

**(In Thousands of Dollars)**

**Year Ended March 31, 2020**

**(In Thousands of Dollars)**

	Budget	2020	2019
<b>Revenue</b>			
Aboriginal Neighbors	\$ 50	\$ 10	\$ 35
BC Arts Council	1,500	<b>1,500</b>	1,500
BC Ministry of Indigenous Relations & Reconciliation	1,051	<b>1,051</b>	1,051
Canada Council for the Arts	-	-	25
Creative BC	-	<b>304</b>	364
Department of Canadian Heritage	3,630	<b>3,805</b>	2,581
First Peoples' Cultural Foundation	17,847	<b>13,427</b>	9,339
Heritage Branch	-	<b>210</b>	-
Indigenous Services Canada	-	<b>340</b>	-
Margaret A. Cargil Foundation	536	<b>364</b>	233
National Research Council	-	<b>46</b>	32
Parks Canada Agency	-	<b>18</b>	-
	<b>\$ 24,614</b>	<b>\$ 21,075</b>	<b>\$ 15,160</b>

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

**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****Board of Directors**

Name	Position	Retainers	Meeting Fees and Current Rates	Number of Meeting Days Attended	Per Diem Fees	Total Remuneration
Cynthia Jensen-Fisk	Chair	N/A – Level 2 Appointee	\$350	13.5	0 \$	4,725
Carla Lewis	Vice Chair	N/A – Level 2 Appointee	\$250	5	0 \$	1,250
Konrad Theile	Treasurer	N/A – Level 2 Appointee	\$250	7	0 \$	1,750
Amanda Bedard	Secretary	N/A – Level 2 Appointee	\$250	8	0 \$	2,000
Ray Harris	Director	N/A – Level 2 Appointee	\$250	4	0 \$	1,000
Gerald Lawson	Director	N/A – Level 2 Appointee	\$250	10	0 \$	2,500
Grant Alphonse	Director	N/A – Level 2 Appointee	\$250	12	0 \$	3,000
Sharlene Frank	Director	N/A – Level 2 Appointee	\$250	2	0 \$	500
Lou-Anne Neel	Director	N/A – Level 2 Appointee	\$250	7	0 \$	1,750
						<b>\$ 18,475</b>

Employees	Remuneration	Expenses	Total
Employees with remuneration and expenses exceeding \$75,000			
Karen Aird Heritage Program Manager	74,179	20,653	94,832
Kathy Dickie Language Revitalization Coach	54,273	24,003	78,276
Suzanne Gessner Research and Development Linguist	86,717	5,692	92,409
Tracey Herbert Chief Executive Officer	140,733	29,606	170,340
Patti-Lyn Hupe Finance Manager	78,019	718	78,737
Glenn Jim Language Revitalization Coach	61,411	22,345	83,755
Aliana Parker Language Program Manager	76,364	7,107	83,471
Sarah Pocklington Arts Program Manager	80,027	9,219	89,246
Alexander Wadsworth Information Technology Manager	82,872	1,014	83,886
Daniel Yona FirstVoices Development Manager	88,175	8,384	96,558
Total employees with remuneration and expenses of \$75,000 or less	1,410,723	96,074	1,506,797
Total payments for employees	<b>\$ 2,233,492</b>	<b>\$ 224,815</b>	<b>\$ 2,458,307</b>

**Reconciliation**

Total Remuneration - Employees \$ 2,458,307

**Add:**

Benefit costs reported as Payments to suppliers on "Schedule of Payments to Suppliers" 433,539

**Less:**

Employee expenses not included in "Wages & Benefits" per Statement of Operations (224,815)

**Total Remuneration and Expenses per Statement of Operations \$ 2,667,031**

## **STATEMENT OF SEVERANCE AGREEMENTS**

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

**SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES**

<b>Name</b>	<b>Amount paid</b>
BC Public Services Pension Plan	200,313
ConnectSeven Group	162,769
Receiver General	136,455
Marlin Travel	110,568
SmartSimple Software Inc	109,340
Countable Web Productions Inc.	88,617
Arrive Consulting	85,878
Oakenfold Enterprises Ltd	81,620
Tsartlip First Nation	78,443
Belew Anna	76,494
Marriott Victoria Inner	64,421
Eclipse Creative Inc.	55,608
Nuxeo Corporation	49,625
the MAKERS multimedia ltd	45,996
Minister of Finance & Corporation Relations	41,346
Russell Communications	39,945
PeopleLink Consulting	35,942
Fotoprint Ltd.	34,305
Regroove Solutions Inc	33,750
Tigh - Na - Mara	30,524
Kanata Kelowna Hotel & Conference Center	30,037
Paterson Henn	27,500
BC Extended Benefits Plan	25,811
4imprint Inc.	25,424
<b>Total payments to suppliers who received aggregate payments exceeding \$25,000</b>	<b>\$ 1,670,729</b>
<b>Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b>	<b>\$ 1,837,353</b>
<b>Total payments to suppliers</b>	<b>\$ 3,508,082</b>
<b>Reconciliation</b>	
Total payments to suppliers per above	\$ 3,508,082
<b>Add:</b>	
Grants & Contributions reported under "Schedule of Payments Made for Grants & Contributions"	\$ 15,684,426
Remuneration & Expenses reported under "Schedule of Remuneration & Expenses"	\$ 2,458,307
<b>Subtract:</b>	
Employee Expenses reported under "Schedule of Remuneration & Expenses"	\$ (224,815)
<b>Total Expenditures reported per Statement of Operations</b>	<b>\$ 21,426,000</b>

**First Peoples' Heritage, Language and Culture Council  
Statement of Financial Information  
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**SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS**

<b>Name</b>	<b>Amount paid</b>
Hul'q'umi'num' Language & Culture Society	211,066
WSANEC School Board	209,174
Tseshah First Nation	204,867
Tahltan Central Government	204,293
SPi7uy Squqluts Language & Culture Society	200,000
Squamish Nation	195,621
Saik'uz First Nation	186,296
Tk'emlups te Secwepemc	181,514
Okanagan Nation Alliance	172,913
Witsuwit'en Language and Culture Society	162,000
Yunesit'in Government	150,924
Children of The Taku Society	150,000
Pacific Association of First Nations Women	150,000
Skeetchestn Indian Band	150,000
Syilx Language House Association	150,000
Ehattesah Chinekint Tribe	149,980
Adams Lake Indian Band	149,393
Neskonlith Indian Band	149,380
Gitwangak Education Society	147,676
Little Shuswap Lake	147,138
NAMGIS First Nation	144,628
Okanagan Indian Band	141,319
Hesquiaht Language Program	140,539
Nadleh Whuten Indian Band	137,519
Outma Sqilx'w Cultural	135,111
Ditidaht Community School	135,000
Cowichan Tribes	134,231
Yuulu?il?ath Government	131,739
Scwexmx Child and Family Service Society	131,500
Tsawout First Nation	127,533
Pa'la7wit Society of the Lower Lillooet Lake	126,853
Lil'wat Nation	122,783
Esk'eternc	120,000
Wuikinuxv Kitasoo Nuxalk Tribal Council	120,000
Laich-Kwil-Tach Treaty Society	117,829
Heiltsuk Tribal Council	115,000
Williams Lake Indian Band	109,892
Stz'uminus First Nation	105,841
Intertribal Health Authority	104,292
Nisga'a Village of Gitwinksihlkw	104,248
Lheidli T'enneh Nation	102,000
Xet'olacw Community School	100,958
BC Association of Aboriginal Friendship Centres	100,000
Coqualeetza Cultural Education Society	100,000
Doig River First Nation	100,000
Kitasoo Band Council	100,000
Nisga'a Ts'amiks Vancouver Society	100,000
Snuneymuxw First Nation	100,000
Victoria Native Friendship Centre	100,000
Shuswap Indian Band	99,900
Quuquuasta Language Society	99,570
Stein Valley Nlakapamux School Society	99,420
Tobacco Plains Indian Band	97,982
Sto:Lo Service Agency	97,775
Ts'msyncn Sm'algyax Language Authority	97,090
Ucwalmicw Centre Society	94,926
Wet'suwet'en First Nation	90,578
Nuyumbalees Cultural Centre	89,000
Kermode Friendship Centre	87,659
First Peoples' Cultural Foundation	87,510
Homalco First Nation	87,001
McLeod Lake Indian Band	86,953
West Moberly First Nation	86,249
Blueberry River First Nation	85,435
Aboriginal Neighbours	85,300
Wuikinuxv Nation	84,200



**First Peoples' Heritage, Language and Culture Council  
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**SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS**

Tsilhqot'in National Government	84,150
Songhees Nation	83,600
Kwakiutl Band Council	82,566
En'owkin Centre	80,597
?Aq'am	79,781
Osoyoos Indian Band	75,000
Upper Nicola Indian Band	74,872
Tsleil-Waututh First Nation	74,250
Xeni Gwet'in First Nation	73,310
Port Alberni Friendship	72,894
Gitxsan Wet'suwet'en Education Society	72,726
Gitanyow Human Services	71,416
Lil'wat Nation Xetolacw Community School	70,260
Haida Gwaii Museum	70,000
Hartley Bay Band	70,000
Penticton Indian Band	70,000
Ti kwu ti xilx Indigenous Association	70,000
Laichwiltach Family Life Society	68,900
Kitsumkalum Indian Band	67,640
Nunwakola Cultural Society Ltd.	66,000
Skidegate Haida	65,000
Fort Nelson First Nation	63,591
Alkw Media Society	63,000
KAS Cultural Society	60,000
Scw'exmx Tribal Council (STC)	60,000
Splatsin Tsm7aksaltn Teaching Centre Society	57,898
Gitmaxmak'ay Nisga'a Prince Rupert / Port Edward Society	57,008
piye?wi?x Kt Language Foundation Society	56,000
Skidegate Band Council	55,321
Nuu chah nulth Tribal Council	53,579
Sts'ailes Band	53,057
Nanoose First Nations	52,607
Lil'wat7ul Culture Centre	51,738
Ditidaht First Nation	50,495
Heiltsuk Nation	50,000
Leq'a:mel First Nation	50,000
Splatsin Tsm7aksaltn Society	50,000
Tl'azt'en Nation	50,000
Gitxaala Nation	49,975
Sanyakola Foundation	49,900
Nisga'a Lisims Government	49,850
Dox Naahx Dip Niye'e Daycare Ltd	49,132
Toquaht First Nation	49,000
Gitxsan Child & Family Services Society	48,128
Xaxli'p First Nation	46,962
Hase' Language Revitalization Society	46,938
Kyah Wiget Education Society	46,658
Seabird Island Band	46,183
Lil'wat7ul Cultural Centre	45,970
Nuxalk Acwsalmalslayc Academy of Learning Society	45,000
Lake Babine Nation	44,394
Gitanyow Independent School Society	43,554
Punky Lake Wilderness Camp	42,753
Traditional Knowledge and Language Enrichment Society	42,500
Wilp Wilxo'oskwhl Nisga'a Institute	42,500
Stellat'en First Nation	42,032
Kwhlii Gibaygum Nisga'a Dancers	41,881
Southern St'atli' imx Health Society	41,761
Nak'azdli Whut'en	41,663
Language Keepers Society	40,970
Gitxsan Health Society	40,000
Nicola Tribal Association	40,000
Okanagan Indian Educational	39,937
Gitga'at First Nation	39,158
Ahousaht Education Authority	37,990
Campbell River Indian Band	37,913
Skwah First Nation	37,586
Haisla Nation Council	35,518

**First Peoples' Heritage, Language and Culture Council  
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**SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS**

Musgamagw Dzawada'enuxw Tribal Council	35,180
Tlowitsis First Nation	34,988
Kwantlen First Nation	30,943
Metis Nation of Greater Victoria Association	30,189
Savage Production Society	30,000
Underwood Gabriel	30,000
University of Victoria	30,000
Naknakim Stuart Harry	29,023
Cowichan Valley Museum and Archives	29,000
Nak'azdli Whet'en Cultural Centre	29,000
Nuxalk Nation	29,000
Sault Jessica	29,000
Spotted Fawn Productions	29,000
Bruce Jodie	28,782
2 Rivers Remix Society	28,000
Full Circle: First Nations Performance Society	28,000
Harman Katelynn (Whess)	28,000
Hemphill Ritchie	28,000
Kamloops Arts Council	28,000
Pride in Art Society	28,000
Tluu Xaada Naay Society	28,000
Penelakut First Nation	27,000
Kwikwetlem First Nation	26,602
Aboriginal Coalition to End Homelessness	25,000
Gitksan Wet'suwet'en Education Society	25,000
Gitksan Treaty Society	25,000
Heiltsuk Integrated Resource Management Dept	25,000
KITSELAS BAND COUNCIL	25,000
Maiyoo Keyoh Society	25,000
Nanaimo Aboriginal Centre	25,000
Ucwalmicw All Nations Services Society	25,000

First Peoples' Heritage, Language and Culture Council  
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**SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS**

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Total payments for grants and contributions exceeding \$25,000 \$ 13,044,364

**Consolidated total payments of grants and contributions of \$25,000 or less** \$ 2,640,063

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**Total payments for grants and contributions per Statement of Operations** \$ 15,684,426

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**Reconciliation**

Total payments for grants and contributions \$ 15,684,426

**Add:**

**Subtract:**

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**Total payments for grants and contributions reported per Statement of Operations** \$ 15,684,426

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