

# First Peoples' Heritage, Language and Culture Council

2021 Statement of Financial Information

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9. Schedule of Suppliers of Goods or Services
10. Schedule of Payments for Grants and Contributions

## 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 24, 2021

# 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, 2021 Phone Number: 250-652-5952

Date Submitted: \_\_\_\_\_ E-mail: tracey@fpcc.ca

### For the Ministry:

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

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

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
Deficiencies Addressed:	Yes	No	<input type="checkbox"/>

Date Reviewed: \_\_\_\_\_ Deficiencies Addressed: 

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
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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 24, 2021

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

**Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2021**

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**  
**Index to Financial Statements**  
**(In Thousands of Dollars)**  
**Year Ended March 31, 2021**

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

INDEPENDENT AUDITOR'S REPORT

FINANCIAL STATEMENTS

Statement of Financial Position

Statement of Operations

Statement of Changes in Net Financial Debt

Statement of Cash Flows

Notes to Financial Statements

Schedule of Grant Revenue (*Schedule 1*)

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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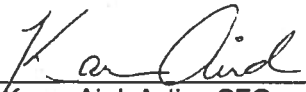
The financial statements of First Peoples' Heritage, Language & Culture Council have been prepared in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes 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 provided.

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 annually.

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

  
\_\_\_\_\_  
Karen Aird, Acting CEO

May 12, 2021



**PATERSON HENN CPA**  
CHARTERED PROFESSIONAL ACCOUNTANTS

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

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

\* denotes Incorporated Professionals

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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, 2021, and the statements of operations, changes in net financial 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, 2021, 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 12, 2021


*Paterson Henn CPA*


Chartered Professional Accountants

**FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL**  
**Statement of Financial Position**  
(In Thousands of Dollars)  
**March 31, 2021**

	2021	2020
<b>Financial assets</b>		
Cash and cash equivalents	\$ 1,355	\$ 3,899
Accounts receivable	915	165
GST receivable	68	100
Due from government (Note 5)	827	-
	<b>3,165</b>	<b>4,164</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	2,224	3,605
Deferred contributions (Note 7)	1,444	1,172
	<b>3,668</b>	<b>4,777</b>
<b>Net financial debt</b>	<b>(503)</b>	<b>(613)</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 6)	811	921
Prepaid expenses	76	76
	<b>887</b>	<b>997</b>
<b>Accumulated surplus</b>	<b>\$ 384</b>	<b>\$ 384</b>

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, 2021**

	Budget	2021	2020
<b>Revenue</b>			
Grants <i>(Schedule 1)</i>	\$ 32,033	\$ 24,897	\$ 21,075
Interest and other revenue	2,922	20	88
Administration fees	-	81	57
Deferred revenue	-	1,094	206
	<u>34,955</u>	<u>26,092</u>	<u>21,426</u>
<b>Expenditures</b>			
Language Programs	23,489	16,241	14,205
FirstVoices Programs	3,075	4,640	1,809
Arts Programs	4,694	2,290	2,320
Heritage Programs	356	460	586
Administration Salaries/Benefits & Governance <i>(Note 3)</i>	1,885	1,403	1,171
Amortization	341	265	243
Other Operating Costs <i>(Note 3)</i>	1,115	793	1,092
	<u>34,955</u>	<u>26,092</u>	<u>21,426</u>
<b>Annual Surplus</b>	-	-	-
Accumulated surplus - beginning of year	384	384	384
<b>Accumulated surplus - end of year</b>	<u>\$ 384</u>	<u>\$ 384</u>	<u>\$ 384</u>

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 Debt**  
**(In Thousands of Dollars)**  
**Year Ended March 31, 2021**

	Budget	2021	2020
<b>Annual Surplus</b>	\$ -	\$ -	\$ -
Purchase of tangible capital assets	-	<b>(155)</b>	(357)
Amortization of tangible capital assets	341	<b>265</b>	243
Decrease (increase) in prepaid expenses	-	-	(1)
	<u>341</u>	<u><b>110</b></u>	<u>(115)</u>
<b>Increase (decrease) in net financial assets</b>	341	<b>110</b>	(115)
<b>Net financial debt - beginning of year</b>	<u>(613)</u>	<u><b>(613)</b></u>	<u>(498)</u>
<b>Net financial debt - end of year</b>	<u>\$ (272)</u>	<u>\$ <b>(503)</b></u>	<u>\$ (613)</u>

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, 2021**

	2021	2020
<b>Cash flows from operating activities</b>		
BC Ministry of Indigenous Relations & Reconciliation	\$ 1,051	\$ 1,051
BC Arts Council	1,504	1,500
Heritage Branch	220	210
Ministry of Environment	81	-
Department of Canadian Heritage	6,772	3,805
Indigenous Services Canada	-	340
Parks Canada Agency	-	18
Aboriginal Neighbors	25	10
BC Ferries	4	-
Creative BC	138	304
First Peoples' Cultural Foundation	14,937	13,427
Margaret A. Cargill Foundation	149	364
National Research Council	-	46
University of Victoria	16	-
Administration fees	81	57
Interest income and other miscellaneous receipts	20	88
Net change in non-cash item - deferred contributions	1,094	206
	<u>26,092</u>	<u>21,426</u>
Cash used for grants and awards	(20,360)	(15,684)
Cash used for salaries and benefits	(3,479)	(2,667)
Cash paid to materials and services	(4,642)	(1,084)
	<u>(2,389)</u>	<u>1,991</u>
Cash flows from operating activities	<u>(2,389)</u>	<u>1,991</u>
<b>Investing activity</b>		
Purchase of tangible capital assets	(155)	(357)
	<u>(155)</u>	<u>(357)</u>
Cash flow used by investing activity	<u>(155)</u>	<u>(357)</u>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(2,544)</b>	<b>1,634</b>
Cash and cash equivalents - beginning of year	<u>3,899</u>	<u>2,265</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 1,355</b>	<b>\$ 3,899</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, 2021

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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. COVID-19 IMPACT

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and continues to have wide reaching implications which affect every community, including the operations of the Council.

The Council follows the BC provincial guidance and orders to conduct their operations within the Provincial Health Officer Orders (PHO), federal and BC provincial government recommendations, BC Workers' Compensation and any other guidelines to conduct its' operations in a safe manner.

The Council is continuing to use technology, work remotely and offer support and programs for grant recipients and Indigenous communities, within their mandate. Management has assessed implications and adjusted estimates and accruals, where possible. Certain areas of service delivery has been reduced due to the nature or ability to conduct these programs in a remote/online environment. Management has no information that would result in a going concern issue for the Council.

### 3. 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 2020/21.

#### Comparative figures

Certain comparative amounts have been reclassified to conform to the current year's presentation. The grouping for expenses for Administration and Other Operating Costs have been reclassified to better compare to the Service Plan presentation.

#### 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.

(continues)

# FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

## Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2021

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### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### 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.

#### 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, 2021

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### 4. 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.

### 5. DUE FROM GOVERNMENT

Due from government consists of the following:

(In Thousands of Dollars)

	<b>March 31, 2021</b>	March 31, 2020
Due from Federal Government	<b>\$ 827</b>	\$ -

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

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2021**

6. TANGIBLE CAPITAL ASSETS

(In Thousands of Dollars)

<u>Cost</u>	March 31, 2020 Balance	Additions	Disposals	March 31, 2021 Balance
Art Collection	\$ 168	\$ 3	\$ -	\$ 171
Computer equipment	543	77	-	620
Computer software	51	4	-	55
Furniture and Equipment	428	12	-	440
Leasehold Improvements	730	59	-	789
	<u>\$ 1,920</u>	<u>\$ 155</u>	<u>\$ -</u>	<u>\$ 2,075</u>

<u>Accumulated Amortization</u>	2020 Balance	Amortization	Accumulated Amortization on Disposals	2021 Balance
Art Collection	\$ -	\$ -	\$ -	\$ -
Computer equipment	428	103	-	531
Computer software	51	1	-	52
Furniture and Equipment	197	70	-	267
Leasehold Improvements	323	91	-	414
	<u>\$ 999</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ 1,264</u>

<u>Net book value</u>	March 31, 2021	March 31, 2020
Art Collection	\$ 171	\$ 168
Computer equipment	89	115
Computer software	3	-
Furniture and Equipment	173	231
Leasehold Improvements	375	407
	<u>\$ 811</u>	<u>\$ 921</u>

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

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2021**

**7. 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:

	<b>(in Thousands of Dollars)</b>			
	Balance	Receipts	Transferred to	Balance
	April 1, 2020	during year	revenue	March 31, 2021
BC Arts Council	\$ -	\$ 1,504	\$ 1,283	\$ 221
Creative BC	155	369	155	369
Department of Canadian Heritage	423	6,772	7,195	-
First Peoples' Cultural Foundation	73	14,937	15,010	-
Heritage Branch	-	220	16	204
Indigenous Services Canada	160	-	103	57
Margaret A. Cargill Foundation	361	149	137	373
Ministry of Environment	-	81	52	29
RSF Social Finance	-	191	-	191
	<b>\$ 1,172</b>	<b>\$ 24,223</b>	<b>\$ 23,951</b>	<b>\$ 1,444</b>

	<b>(in Thousands of Dollars)</b>			
	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	-
	<b>\$ 252</b>	<b>\$ 19,796</b>	<b>\$ 18,876</b>	<b>\$ 1,172</b>

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

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2021**

8. EXPENDITURES BY OBJECT

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

	<u>2021</u>	<u>2020</u>
<u>Expenditures</u>		
Grants	\$ 20,360	\$ 15,684
Salaries and Benefits	3,478	2,667
Purchased services	991	1,370
Office Overhead and Operating Costs	388	568
Amortization	265	243
Professional Fees	246	279
Community Resources, R&D and Jury Costs	208	395
Facilities Rent, Heating and Maintenance	139	129
Board and Advisory	17	91
	<u>\$ 26,092</u>	<u>\$ 21,426</u>

9. 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.

10. LEASE COMMITMENTS

The Council leases premises under a long term lease that expires on August 31, 2025. Under the lease, the Council is required to pay a base rent of \$78,000. In addition to the above base rent, the Council must pay for its proportionate share of utilities and other related costs for the leased premises.

The minimum annual operating lease payments for the next five years are as follows:

2022	\$ 78
2023	78
2024	78
2025	33
	<u>\$ 267</u>

In addition, the Council has a one year lease for additional premises at a separate location. The lease requires rent in the amount of \$22,200 per annum with the Council paying additional utilities. The current signed lease is for the period November 15, 2020 to November 14, 2021.



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

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2021**

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11. 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, 2020 Actuarial Valuation Report), the financial position of this plan is in a surplus position.

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

**Schedule of Grant Revenue**

*(Schedule 1)*

**(In Thousands of Dollars)**

**Year Ended March 31, 2021**

	Budget	2021	2020
<b>Revenue</b>			
BC Ministry of Indigenous Relations & Reconciliation	\$ 1,051	\$ 1,051	\$ 1,051
BC Arts Council	1,500	1,504	1,500
Other Provincial Ministries			
Heritage Branch	-	220	210
Ministry of Environment	-	81	-
<b>Grants from BC Provincial Ministries</b>	<b>2,551</b>	<b>2,856</b>	<b>2,761</b>
Department of Canadian Heritage			
Indigenous Services Canada	6,500	6,772	3,805
Parks Canada Agency	-	-	340
	-	-	18
<b>Grants from Federal Ministries</b>	<b>6,500</b>	<b>6,772</b>	<b>4,163</b>
Aboriginal Neighbors			
BC Ferries	50	25	10
Creative BC	-	4	-
First Peoples' Cultural Foundation	-	138	304
Margaret A. Cargil Foundation	22,396	14,937	13,427
National Research Council	536	149	364
University of Victoria	-	-	46
	-	16	-
<b>Grants from Non-Governmental Organizations</b>	<b>22,982</b>	<b>15,269</b>	<b>14,151</b>
	\$ 32,033	\$ 24,897	\$ 21,075

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	0 \$	4,550
Carla Lewis	Vice Chair	N/A – Level 2 Appointee	\$250	4.5	0 \$	1,125
Konrad Theile	Treasurer	N/A – Level 2 Appointee	\$250	2.5	0 \$	625
Amanda Bedard	Secretary	N/A – Level 2 Appointee	\$250	4	0 \$	1,000
Ray Harris	Director	N/A – Level 2 Appointee	\$250	0.5	0 \$	125
Gerald Lawson	Director	N/A – Level 2 Appointee	\$250	4	0 \$	1,000
Grant Alphonse	Director	N/A – Level 2 Appointee	\$250	2	0 \$	500
Sharlene Frank	Director	N/A – Level 2 Appointee	\$250	5.5	0 \$	1,375
Lou-Anne Neel	Director	N/A – Level 2 Appointee	\$250	1.5	0 \$	375
						\$ 10,675

Employees	Remuneration	Expenses	Total
Employees with remuneration and expenses exceeding \$75,000			
Karen Aird Heritage Program Manager	82,444	2,539 \$	84,984
Kimberly Buchanan Human Resources Manager	81,582	47 \$	81,629
Paulina Csicsai Heritage Planner	75,343	- \$	75,343
Suzanne Gessner Research and Development Linguist	85,799	- \$	85,799
Tracey Herbert Chief Executive Officer	182,895	511 \$	183,407
Patti-Lyn Hupe Finance Manager	85,294	500 \$	85,794
Aliana Parker Language Program Manager	87,136	- \$	87,136
Sarah Pocklington Arts Program Manager	82,847	- \$	82,847
Alexander Wadsworth Information Technology Manager	92,569	244 \$	92,813
Daniel Yona FirstVoices Development Manager	89,588	- \$	89,588
Total employees with remuneration and expenses of \$75,000 or less	1,980,731	1,255	1,981,986
Total payments for employees	\$ 2,926,229	\$ 5,097	\$ 2,931,326

**Reconciliation**

Total Remuneration - Other Employees \$ 2,931,326

**Add:**

Benefit costs reported as Payments to suppliers on "Schedule of Payments to Suppliers" 552,970

**Less:**

Employee expenses not included in "Wages & Benefits" per Note 8 to Financial Statements (5,097)

**Total Remuneration and Expenses per Note 8 to Financial Statements \$ 3,479,199**

## **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	248,593
Receiver General	174,505
Arrive Consulting	171,490
Minister of Finance	128,600
Plastic Viking Ltd.	97,090
Tsartlip First Nation	78,000
Minister of Finance & Corporation Relations	75,359
Anna Belew	71,573
VidCom Communications Ltd	58,075
RogueUX	55,135
Island Temperature Controls	52,000
Dell Canada Inc	49,997
Amazon Web Services, Inc.	47,738
BC Extended Benefits Plan	44,052
the MAKERS multimedia ltd	43,530
AVShop.ca	41,638
Nancy McHarg Communications LTD	41,559
Stage2 Data	35,571
Websec Information Security Services Inc	32,000
Countable Web Productions Inc.	31,956
Design Group Staffing Inc	28,760
Simply Computing	28,452
Paterson Henn	27,500
Kifinti Solutions Inc	27,476
Fox Cultural Research	27,475
Eclipse Creative Inc.	26,775
Telus Mobility	25,373
<b>Total payments to suppliers who received aggregate payments exceeding \$25,000</b>	<b>\$ 1,770,271</b>
<b>Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b>	<b>\$ 1,034,873</b>
<b>Total payments to suppliers</b>	<b>\$ 2,805,145</b>
<b>Reconciliation</b>	
Total payments to suppliers per above	\$ 2,805,145
<b>Add:</b>	
Grants & Contributions reported under "Schedule of Payments Made for Grants & Contributions"	\$ 20,360,066
Remuneration & Expenses reported under "Schedule of Remuneration & Expenses"	\$ 2,931,326
<b>Subtract:</b>	
Employee Expenses reported under "Schedule of Remuneration & Expenses"	\$ (5,097)
<b>Total Expenditures reported per Note 8 to Financial Statements</b>	<b>\$ 26,091,440</b>

**SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS**

<b>Name</b>	<b>Amount paid</b>
Language Keeper's Society	299,931
Lil'wat Nation	299,338
Okanagan Indian Band	286,100
Hesquiaht Language Program	285,577
Saik'uz First Nation	283,421
Adams Lake Indian Band	279,133
Hul'q'umi'num' Language & Culture Society	277,091
Pacific Association of First Nations Women	262,983
KAS Cultural Society	250,000
Simpcw First Nation	243,666
Victoria Native Friendship Centre	240,000
Osoyoos Indian Band	236,315
Squamish Nation	232,250
Sylix Language House Association	230,000
En'owkin Centre	225,302
Tsawout First Nation	211,100
Tseshaht First Nation	210,974
SPi7uy Squq'luts Language & Culture Society	207,540
Yunesit'in Government	205,120
Pa'La7wit Society of the Lower Lillooet Lake	198,405
Ti Kwu Ti Xilx Indigenous Association	190,000
Tk'emlups te Secwepemc	188,650
Nuyumbalees Cultural Centre	188,000
Fort Nelson First Nation	173,072
Doig River First Nation	172,000
Nuu chah nulth Tribal Council	167,971
Kwakwaka'wakw Language Advocacy Foundation	159,140
Penticton Indian Band	157,104
Heiltsuk Tribal Council	156,000
Homalco Indian Band	154,557
Esk'etemc	152,346
U'mista Cultural Society	149,501
Children of The Taku Society	148,000
Nuxalk College: Lip'alhayc Learning Centre	145,072
Gwa'Sala-'Nakwaxda'xw School	143,556
Gitanyow Human Services	138,507
Skatin Nation	138,156
Laichwiltach Family Life Society	137,200
Haida Gwaii Museum Society	135,828
piye?wi?x Kt Language Foundation Society	135,124
Scwexmx Child and Family Service Society	133,500
Stswecemc Xgatterem First Nation	133,315
Ehattesah't Chinekint Tribe	130,990
Ts'msyncn Sm'algyax Language Authority	130,101
Secretariat of the Haida Nation	130,055
Skeetchestn Indian Band	127,000
Wuikinuxv Nation	125,833
Laich-Kwil-Tach Treaty Society	124,620
Gwa'sala-'Nakwaxda'xw Nation	124,000
Aupe Cultural Enhancement Society	123,734
Little Shuswap Lake Indian Band	117,649
Upper Nicola Indian Band	117,186
McLeod Lake Indian Band	115,300
Ditidaht Community School	115,000
Kitsumkalum Indian Band	113,000
Nisga'a Village of Gitwinksihlkw	106,768
Ucwalmicw Centre Society	105,181
Kitasoo Band Council	105,098
Tsleil-Waututh Nation	103,950
Lake Cowichan First Nation	102,464
Gitxsan Simalgyax Working Group (2019)	100,000
Skidegate Haida Immersion Program	100,000
WSANEC School Board	99,998
Blueberry River First Nation	99,992
Neskonlith Indian Band	99,990
Stein Valley Nlakapamux School Society	99,950
Aboriginal Neighbours	98,000
Splatsin Tsm7aksaltn Society	97,795
Tseycum First Nation	97,635
Esquimalt Nation	96,381



**SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS**

Port Alberni Friendship Centre	96,356
Sto:lo Nation	95,656
Heiltsuk Integrated Resource Management Department	95,456
Kitasoo Stewardship Authority	95,237
Gitga'at First Nation	95,000
Songhees Nation	94,600
Lheidli T'enneh First Nation	92,850
Lake Babine Nation	90,576
Nunwakola Cultural Society	90,000
Tobacco Plains Indian Band	87,978
Williams Lake First Nation	86,742
Wuikinuxv Kitasoo Nuxalk Tribal Council	85,982
Cowichan Tribes	85,765
Tla-o-qui-aht First Nation	85,639
Dox Naahlx Dip Niye'e Daycare Ltd	85,223
Kwakiutl Band Council	85,144
Nadleh Whuten Indian Band	83,250
Sanyakola Foundation	83,241
?Aq'am	82,372
WSANEC Leadership Council	82,000
Haisla Nation Council	81,145
Binche Whut'en	80,621
Coqualeetza Cultural Education Society	80,000
Shuswap Nation Tribal Council	80,000
Westbank First Nation	80,000
Gitxaala Nation	79,290
Nanoose First Nations	79,275
Takla First Nation	78,939
Inter Tribal Health Authority	77,220
Witsuwit'en Language and Culture Society	77,052
Xaxli'p First Nation	76,388
Outma Sqilx'w Cultural School	74,985
NAMGIS First Nation	74,243
Old Masset Village Council	71,298
Shuswap Indian Band	71,090
Nisga'a Lisims Government	68,956
Alkw Media Society	67,029
Sto:Lo Service Agency	66,423
Parrish Graham	66,000
Stz'uminus First Nation	65,333
Nuxalk Acwsalmalslayc Academy of Learning Society	65,000
Gitxsan Health Society	61,106
Coast Salish Employment and Training Society	60,376
Wumec r Cqweqwlutin-kt Community Society	59,953
Sts'ailes Band	59,692
N'Quatqua First Nation	59,690
Nuxalk First Nation	59,573
Quuquuasta Language Society	59,488
Mowachaht/Muchalaht First Nation	59,136
Hase' Language Revitalization Society	58,610
Four Salish Winds Society	58,248
Nanaimo Aboriginal Centre	58,130
Stalew Arts and Culture Society	58,048
Wilp Wilxo'oskwhl Nisga'a Institute	57,500
Coyote Cultural Society	56,000
St'at'imc Government Services	55,810
New Horizons Indigenous Media	55,387
Pauquachin First Nation	55,256
Tsilhqot'in National Government	55,159
Kumugwe Cultural Society	54,765
Metis Nation of Greater Victoria Association	54,283
Heiltsuk Cultural Education Centre	53,272
Tahltan Central Government	51,082
Iskut Band Council	50,000
Kyah Wiget Education Society	50,000
Burns Lake Band	49,686
P'egp'ig'lha Council	49,614
Gitxsan Wet'suwet'en Education Society	49,341
Lilloet Tribal Council	49,099
Nisga'a Ts'amiks Vancouver Society	48,000
Okanagan Nation Alliance	47,578
Smum'iem	47,278

**SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS**

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Qualicum First Nation	46,682
Kitselas	46,095
West Moberly First Nation	42,191
GisiGwilGwelk Art Collective	42,000
Skwah First Nation	41,110
Huu-ay-aht First Nation	40,260
Kwikwetlem First Nation	39,903
Lower Similkameen Indian Band	39,476
Ulkatcho First Nation	38,000
Scw'exmx Tribal Council (STC)	36,681
Fraser Region Aboriginal Friendship Center Association	35,960
Citxw Nlaka'pamux Assembly	35,940
Tsideldel First Nation	35,624
Nawalakw Healing Society	35,520
Ahousaht Education Authority	35,000
Asaabuus Daycare	35,000
Hul'q'umi'num' Lands & Resources Society	35,000
Wei Wai Kum First Nation	35,000
Gitwangak Education Society	34,640
Katzie First Nation	33,700
Carrier Sekani Tribal Council	32,542
S,IST Language Society	31,844
Nooaitch Indian Band	31,803
BC Aboriginal Child Care Society	31,364
Gitmaxmak'ay Nisga'a Prince Rupert/Port Edward Society	31,191
Ayasew Ooskana Pictures Inc.	30,000
Capture Photography Festival	30,000
Chalifoux Danette Petie	30,000
Chemainus Valley Cultural Arts Society	30,000
LaPlante Joseph	30,000
Savage Production Society	30,000
Spotted Fawn Productions	30,000
Pacific Opera Victoria	29,750
Joseph Dennis Mathew	29,747
Taku River Tlingit First Nation	29,193
Mortal Coil Performance Society	29,000
Dawson Creek Art Gallery	28,900
Wilps Luus	28,664
Kelly Patrick J.	26,902
Xeni Gwet'in First Nation Government	25,322

**SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS**

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Total payments for grants and contributions exceeding \$25,000 \$ 17,869,028

**Consolidated total payments of grants and contributions of \$25,000 or less** \$ 2,491,038

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**Total payments for grants and contributions per Note 8 to Financial Statements** \$ 20,360,066

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**Reconciliation**

Total payments for grants and contributions \$ 20,360,066

**Add:**

**Subtract:**

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**Total payments for grants and contributions reported per Note 8 to Financial Statements** \$ 20,360,066

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