

# First Peoples' Heritage, Language and Culture Council

2022 Statement of Financial Information

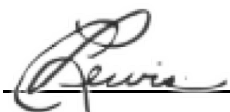
## **TABLE OF CONTENTS**

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debts
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses
8. Statement of Severance Agreements
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*.

A handwritten signature in cursive script, appearing to read "Carla Lewis", is written above a solid horizontal line.

Carla Lewis, Board Chair  
September 15, 2022

# 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, 2022 Phone Number: 250-652-5952

Date Submitted: Sept 29, 2022 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>			√	- the statement has been included
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund			√	- the Council does not fall into this category
<b>Schedule of Debts</b>					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date			√	- the Council has no long-term debt
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts			√	- see above
4 (3) 4 (4)	<ul style="list-style-type: none"> <li>• The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information</li> <li>• The omission must be explained in a note to the schedule</li> </ul>			√	- see above

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

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	√			
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> <li>• the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and</li> <li>• the range of equivalent months' compensation for them</li> </ul> (see Guidance Package for suggested format)			√	- 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

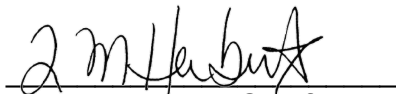
The Financial Statements contained in this statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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 15, 2022



Financial Statements

First Peoples' Heritage, Language and  
Culture Council

March 31, 2022

# Contents

	Page
Management's Responsibility for Financial Reporting	1
Independent Auditor's Report	2-3
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Financial Debt	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-14
Schedule of Grant Revenue (Schedule 1)	15

## Management's Responsibility for Financial Reporting

The financial statements of First Peoples' Heritage, Language and 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 quarterly basis and external audited financial statements annually.

The external auditors, Grant Thornton LLP, 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

A handwritten signature in black ink, appearing to read "Tracey Herbert". The signature is stylized and cursive.

Tracey Herbert, CEO  
May 13, 2022

# Independent Auditors' Report

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**Grant Thornton LLP**

Suite 650  
1675 Douglas Street  
Victoria, BC  
V8W 2G5

T +1 250 383 4191  
F +1 250 381 4623

To the members of First Peoples' Heritage, Language and Culture Council,

## Opinion

We have audited the financial statements of First Peoples' Heritage, Language and Culture Council, (the "Council"), which comprise the statement of financial position as at March 31, 2022, and the statements of operations, changes net 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 First Peoples' Heritage, Language and Culture Council, as at March 31, 2022, 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of Management and Those Charged with Governance for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to a 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 to do so.

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

### 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.

Victoria, Canada  
May 13, 2022



Chartered Professional Accountants

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

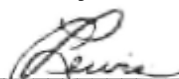
Statement of Financial Position


as of March 31, 2022

(In Thousands of Dollars)

	<b>2022</b>	2021
<b>Financial Assets</b>		
Cash and Banks	\$ <b>8,725</b> \$	1,355
Accounts Receivable	<b>4,594</b>	915
GST Receivable	<b>69</b>	68
Due from Government	<b>-</b>	827
	<hr/> <b>13,388</b> <hr/>	3,165
<b>Liabilities</b>		
Accounts Payable	<b>5,598</b>	2,224
Deferred Revenue	<b>8,094</b>	1,444
	<hr/> <b>13,692</b> <hr/>	3,668
<b>Net Financial Assets</b>	<hr/> <b>(304)</b> <hr/>	<hr/> (503) <hr/>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	<b>600</b>	811
Prepaid Expenses	<b>88</b>	76
	<hr/> <b>688</b> <hr/>	887
<b>Total Non-Financial Assets</b>	<hr/> <b>688</b> <hr/>	887
<b>Accumulated Surplus</b>	<hr/> <b>\$ 384 \$</b> <hr/>	384

Approved by The Board:

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

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

Statement of Operations

Year Ended March 31, 2022

(In Thousands of Dollars)

	Budget	2022	2021
<b>Revenue</b>			
Grants	\$ 29,125	\$ 30,409	\$ 24,897
Interest and other	205	11	20
Administration fees	66	61	81
Deferred Revenue	1,089	1,258	1,094
<b>Total Revenue</b>	<b>30,485</b>	<b>31,739</b>	<b>26,092</b>
<b>Expenditures</b>			
Language Programs	16,397	14,810	16,241
First Voices Programs	5,508	5,157	4,640
Arts Programs	2,630	3,663	2,290
Heritage Programs	3,377	5,602	460
<b>Operating Expenses and Overhead</b>			
Administration Salaries/Benefits & Governance	1,382	1,363	1,403
Amortization	275	233	265
Other Operating Costs	916	911	793
<b>Total Expenses</b>	<b>30,485</b>	<b>31,739</b>	<b>26,092</b>
<b>Accumulated surplus at beginning of year</b>	<b>384</b>	<b>384</b>	<b>384</b>
<b>Accumulated surplus at end of year</b>	<b>\$ 384</b>	<b>\$ 384</b>	<b>\$ 384</b>

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



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

Statement of Change in Net Financial Debt

Year Ended March 31, 2022

(In Thousands of Dollars)

	Budget	2022	2021
Purchase of tangible capital assets	\$ (175)	\$ (25)	(155)
Amortization of tangible capital assets	275	233	265
Decrease (increase) in prepaid expenses	-	(9)	-
	100	199	110
<b>Increase in net financial assets</b>	100	199	110
<b>Net financial assets at beginning of year</b>	(503)	(503)	(613)
<b>Net financial assets at end of year</b>	\$ (403)	\$ (304)	(503)

## FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

### Statement of Cash Flows

as of March 31, 2022

(In Thousands of Dollars)

	<b>2022</b>	<b>2021</b>
<b>Cash flows from operating activities</b>		
BC Ministry of Indigenous Relations & Reconciliation	\$ 1,281	\$ 1,051
BC Arts Council	1,725	1,504
Heritage Branch	150	220
Ministry of Environment	210	81
Department of Canadian Heritage	11,454	6,772
Aboriginal Neighbors	20	25
BC Ferries	14	4
Creative BC	84	138
First Peoples' Cultural Foundation	15,078	14,937
Margaret A. Cargill Foundation	357	149
Tamalpais Trust	6	-
University of Victoria	-	16
United Church	15	-
Yukon Native Language Center	15	-
Administration Fees	61	81
Interest Income and Other	11	20
Deferred contributions	1,258	1,094
	<b>31,739</b>	26,092
Cash used for grants and awards	<b>(25,430)</b>	(20,360)
Cash used for salaries and benefits	<b>(3,670)</b>	(3,479)
Cash recovered from (used for) materials and services	<b>4,781</b>	(4,642)
Cash flows from operating activities	<b>7,420</b>	(2,389)
<b>Investing activity</b>		
Purchase of tangible capital assets	<b>(25)</b>	(155)
Cash flow used by Investing activity	<b>(25)</b>	(155)
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>7,395</b>	(2,544)
Cash and cash equivalents - beginning of year	<b>1,355</b>	3,899
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 8,725</b>	\$ 1,355

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, 2022

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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 Council is exempt from federal and provincial income taxes. 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 2021/22.

#### Comparative figures

Certain comparative amounts have been reclassified to conform to the current year's 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, 2022

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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

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. Accounts impacted by estimates include collectability of accounts receivable, accrual of accounts payable, and useful life of tangible capital assets.

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, 2022

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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, 2022</b>	March 31, 2021
Due from Federal Government	<b>\$ -</b>	<b>\$ 827</b>

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

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2022**

6. TANGIBLE CAPITAL ASSETS

(In Thousands of Dollars)

<u>Cost</u>	March 31, 2021 Balance	Additions	Disposals	March 31, 2022 Balance
Art Collection	\$ 171	\$ -	\$ -	\$ 171
Computer equipment	620	16	-	636
Computer software	55	2	-	57
Furniture and Equipment	440	3	-	443
Leasehold Improvements	789	3	-	792
	<b>\$ 2,075</b>	<b>\$ 24</b>	<b>\$ -</b>	<b>\$ 2,099</b>

<u>Accumulated Amortization</u>	2021 Balance	Amortization	Accumulated Amortization on Disposals	2022 Balance
Art Collection	\$ -	\$ -	\$ -	\$ -
Computer equipment	531	68	-	599
Computer software	52	2	-	54
Furniture and Equipment	267	72	-	339
Leasehold Improvements	414	93	-	507
	<b>\$ 1,264</b>	<b>\$ 235</b>	<b>\$ -</b>	<b>\$ 1,499</b>

<u>Net book value</u>	March 31, 2022	March 31, 2021
Art Collection	\$ 171	\$ 171
Computer equipment	37	89
Computer software	3	3
Furniture and Equipment	104	173
Leasehold Improvements	285	375
	<b>\$ 600</b>	<b>\$ 811</b>

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

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2022**

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:

	(in Thousands of Dollars)			
	Balance April 1, 2021	Receipts during year	Transferred to revenue	Balance March 31, 2022
BC Arts Council	\$ 221	\$ -	\$ 221	\$ -
Creative BC	369	-	369	-
Department of Canadian Heritage	-	18,114	11,454	6,660
First Peoples' Cultural Foundation	-	750	93	657
FPCF (Heritage Branch)	204	-	72	132
Indigenous Services Canada	57	-	57	-
Margaret A. Cargill Foundation	373	383	730	26
Ministry of Environment	29	-	29	-
RSF Social Finance	191	561	143	609
Yukon Native Language Centre	-	25	15	10
	<u>\$ 1,444</u>	<u>\$ 19,833</u>	<u>\$ 13,183</u>	<u>\$ 8,094</u>

	(in Thousands of Dollars)			
	Balance April 1, 2020	Receipts during year	Transferred to revenue	Balance 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	-
FPCF (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
	<u>\$ 1,172</u>	<u>\$ 24,223</u>	<u>\$ 23,951</u>	<u>\$ 1,444</u>

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

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2022**

8. EXPENDITURES BY OBJECT

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

	<u>2022</u>	<u>2021</u>
<u>Expenditures</u>		
Grants	\$ 25,430	\$ 20,360
Salaries and Benefits	3,670	3,478
Purchased services	1,279	991
Office Overhead and Operating Costs	357	388
Community Resources, R&D and Jury Costs	315	208
Professional Fees	240	246
Amortization	233	265
Facilities Rent, Heating and Maintenance	205	139
Board and Advisory	8	17
	<u>\$ 31,739</u>	<u>\$ 26,092</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:

2023	\$ 78
2024	78
2025	33
	<u>\$ 189</u>

In addition, the Council has 2 one-year leases for additional premises at separate locations. These leases require rent in the amount of \$22,200 per annum with the Council paying additional utilities and \$3,800 per annum. The current signed lease is for the period November 15, 2021 to November 14, 2022 and April 1, 2022 to March 31, 2023 respectively.



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

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2022**

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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 is accounted for as a defined contribution plan. For the year ended March 31, 2022 the Council paid \$260 (2021: \$249) for employer contributions to the plan.

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 valuation (March 31, 2020 Actuarial Valuation Report), the financial position of this plan is in a surplus position.

## FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

### Schedule of Grant Revenue

Year Ended March 31, 2022

(In Thousands of Dollars)

	Budget	2022	2021
<b>Revenue</b>			
BC Ministry of Indigenous Relations & Reconciliation	\$ 1,051	\$ <b>1,281</b>	\$ 1,051
BC Arts Council	1,725	<b>1,725</b>	1,504
Other Provincial Ministries			
Heritage Branch	210	<b>150</b>	220
BC Ministry of Environment	110	<b>210</b>	81
<b>Grants from BC Provincial Ministries</b>	3,096	<b>3,366</b>	2,856
Department of Canadian Heritage	6,258	<b>11,454</b>	6,772
<b>Grants from Federal Ministries</b>	6,258	<b>11,454</b>	6,772
Aboriginal Neighbors	25	<b>20</b>	25
BC Ferries	-	<b>14</b>	4
Creative BC	192	<b>84</b>	138
First Peoples' Cultural Foundation	19,275	<b>15,078</b>	14,937
Margaret A. Cargill Foundation	280	<b>357</b>	149
Tamalpais Trust	-	<b>6</b>	-
University of Victoria	-	-	16
United Church	-	<b>15</b>	-
Yukon Native Language Center	-	<b>15</b>	-
<b>Grants from Non-Governmental Organizations</b>	19,772	<b>15,589</b>	15,269
	\$ 29,126	\$ <b>30,409</b>	\$ 24,897

**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	8	0 \$	2,800
Carla Lewis	Chair	N/A – Level 2 Appointee	\$350	3	0 \$	1,050
Carla Lewis	Vice Chair	N/A – Level 2 Appointee	\$250	5	0 \$	1,250
Amanda Bedard	Secretary	N/A – Level 2 Appointee	\$250	3	0 \$	750
Gerald Lawson	Director	N/A – Level 2 Appointee	\$250	5.5	0 \$	1,375
Sharlene Frank	Director	N/A – Level 2 Appointee	\$250	3.5	0 \$	875
						\$ 8,100

Employees	Remuneration	Expenses	Total
Employees with remuneration and expenses exceeding \$75,000			
Aird Karen	Heritage Program Manager	105,804	7,249 \$ 113,054
Buchanan Kimberly Noel	Human Resources Manager	93,840	541 \$ 94,380
Csicsai Paulina	Heritage Planner	84,741	474 \$ 85,215
Gessner Suzanne	Research and Development Linguist	100,856	47 \$ 100,903
Herbert Tracey	Chief Executive Officer	155,607	371 \$ 155,978
Hupe Patti-Lyn	Finance Manager	101,831	766 \$ 102,597
Lappi Megan	Communications Manager	89,957	130 \$ 90,087
Parker Aliana	Language Program Manager	99,507	633 \$ 100,140
Wadsworth Alexander	Information Technology Manager	170,895	108 \$ 171,003
Yona Daniel	FirstVoices Development Manager	97,839	2,312 \$ 100,151
Total employees with remuneration and expenses of \$75,000 or less		1,958,775	4,005 1,962,780
Total payments for employees	\$ 3,059,651	\$ 16,635	\$ 3,076,287

**Reconciliation**

Total Remuneration - Other Employees \$ 3,076,287

**Add:**

Benefit costs reported as Payments to suppliers on "Schedule of Payments to Suppliers" 608,264

**Less:**

Employee expenses not included in "Wages & Benefits" per Note 8 to Financial Statements (16,635)

**Total Remuneration and Expenses per Note 8 to Financial Statements \$ 3,667,916**

**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	260,225
Receiver General	189,331
RogueUX	173,362
Plastic Viking Ltd.	121,495
Century Group Inc Constructors	96,213
Minister of Finance & Corporate Relations	89,084
Think Communications Inc.	88,566
Anna Belew	85,365
VidCom Communications Ltd	79,674
Tsartlip First Nation	78,000
SmartSimple Software Inc	72,183
Simply Computing	52,387
Amazon Web Services, Inc.	52,135
Arrive Consulting	48,293
B&H Photo-Video	44,624
Minister of Finance	43,350
SIL International	40,612
Eclipse Creative Inc.	39,188
BC Extended Benefits Plan	38,020
Amanda Holmes	32,896
Stage2 Data	31,818
Tod Michael	31,500
Finlay Joanne	30,609
Telus Mobility	29,181
Dell Canada Inc	28,494
Clarissa Forbes	28,170
Design Group Staffing Inc	27,599
Bliss Heather	26,000
Daniel Nevin	25,565
Russell Communications	25,080
<b>Total payments to suppliers who received aggregate payments exceeding \$25,000</b>	<b>\$ 2,009,018</b>
<b>Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b>	<b>\$ 1,239,711</b>
<b>Total payments to suppliers</b>	<b>\$ 3,248,729</b>
<b>Reconciliation</b>	
Total payments to suppliers per above	\$ 3,248,729
<b>Add:</b>	
Grants & Contributions reported under "Schedule of Payments Made for Grants & Contributions"	\$ 25,430,247
Remuneration & Expenses reported under "Schedule of Remuneration & Expenses"	\$ 3,076,287
<b>Subtract:</b>	
Employee Expenses reported under "Schedule of Remuneration & Expenses"	\$ (16,635)
<b>Total Expenditures reported per Note 8 to Financial Statements</b>	<b>\$ 31,738,627</b>

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

<b>Name</b>	<b>Amount paid</b>
Tla-o-qui-aht First Nations	599,450
Hesquiaht Language Program	480,000
Fort Nelson First Nation	405,437
Sto:Lo Service Agency	395,080
Okanagan Indian Band	367,096
Language Keeper's Society	361,678
Pacific Association of First Nations Women	346,831
Ehattesaht Chinekint Tribe	346,736
Tsleil-Waututh Nation	339,525
Sts'ailes Band	335,821
Saik'uz First Nation	331,332
Hul'q'umi'num' Language & Culture Society	323,530
Nuyumbalees Cultural Centre	311,440
Adams Lake Indian Band	303,904
Seabird Island Band	303,736
Homalco Indian Band	288,452
Sylix Language House Association	285,020
Tl'az't'en Nation	285,000
Pa'La7'wit Society of the Lower Lillooet Lake	270,909
Bonaparte First Nation	260,000
Stqeeye' Learning Society	260,000
Snuneymuxw First Nation	256,750
Stz'uminus Education Society	254,859
WSANEC School Board	251,986
Gitga'at First Nation	251,966
Kwikwetlem First Nation	251,576
SPI7uy Squq'luts Language & Culture Society	248,445
Iskut Band Council	243,000
Tseshah't First Nation	238,923
Gwa'sala-'Nakwaxda'xw Nation	236,944
Takla First Nation	235,311
Children of The Taku Society	232,000
Doig River First Nation	230,500
First Peoples' Cultural Foundation	230,000
U'mista Cultural Society	221,842
Kwakwaka'wakw Language Advocacy Foundation	215,895
Ti Kwu Ti Xilx Indigenous Association	205,526
Kwi Awt Stelmexw (KAS) Cultural Society	199,700
Yunesit'in Government	196,019
Saulteau First Nations	190,241
Upper Nicola Indian Band	185,984
Little Shuswap Lake Indian Band	184,007
Gitxaala Nation	182,629
Lil'wat Nation	181,191
Tsawout First Nation	170,000
Old Masset Village Council	165,387
Kitasoo Band Council	164,297
Stz'uminus First Nation	164,065
Nawalakw Healing Society	158,872
Gitanyow Human Services	157,982
Wuikinuxv Nation	157,163
Gitwangak Education Society	156,738
Ts'msyncn Sm'algyax Language Authority	151,806
piye?wi?x Kt Language Foundation Society	150,371
Knowledge Network Corporation	150,000
Osoyoos Indian Band	143,000
Stalew Arts and Cultural Society	142,341
Songhees Nation	140,000
Heiltsuk First Nation - Qaqaualas Heiltsuk House of Learning	140,000
Wumec r Cqweqw'lutin-kt Community Society	140,000
Lake Babine Nation	138,823
Four Salish Winds Society	131,864
Skeetchestn Indian Band	129,927
Port Alberni Friendship Centre	128,040
Leq'a:mel First Nation	126,289
Nuxalk College: Lip'alhayc Learning Centre	126,268
Simpcw First Nation	125,243
Tsilhqot'in National Government	121,734
Skidegate Haida Immersion Program	120,000
Splatsin Tsm7aksaltn Society	119,100



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

Secretariat of the Haida Nation	116,250
Nuu chah nulth Tribal Council	112,382
Penticton Indian Band	111,293
Aupe Cultural Enhancement Society	110,136
Nunwakola Cultural Society	110,000
Esquimalt Nation	104,960
Kitasoo Stewardship Authority	99,967
Okanagan Nation Alliance	99,641
Haida Gwaii Museum Society	99,000
Nadleh Whuten Indian Band	98,435
Tse'k'wa Heritage Society	98,250
Inter Tribal Health Authority	97,472
WSANEC Leadership Council	97,028
Yuulu?il?ath Government	94,631
Squamish Nation	93,844
Dox Naahlx Dip Niye'e Daycare Ltd	92,578
Okanagan Indian Educational	91,433
Kyah Wiget Education Society	90,585
Laichwiltach Family Life Society	86,573
Stein Valley Nlakapamux School Society	85,446
We Wai Kai Treaty Society	84,322
?Aq'am	84,104
Qualicum First Nation	83,235
Esk'etemc	81,371
Tk'emlups te Secwepemc	81,108
Chemainus Valley Cultural Arts Society	80,320
Shuswap Nation Tribal Council	80,000
Sanyakola Foundation	79,162
Lower Similkameen Indian Band	78,363
Cowichan Tribes	77,500
Skatin Nation	76,928
Kumugwe Cultural Society	72,278
Hul'q'umi'num' Lands & Resources Society	71,980
Ditidaht Community School	68,971
Kitsumkalum Indian Band	68,089
Sault Jessica	68,000
Witsuwit'en Language and Culture Society	67,007
Westbank First Nation	66,000
Pauquachin First Nation	62,035
Nuxalk Acwsalmalslayc Academy of Learning Society	60,000
Spotted Fawn Productions	60,000
Metlakatla First Nation	59,610
Nisga'a Village of Gitwinksihlkw	58,820
New Horizons Indigenous Media	58,124
Aboriginal Neighbours	57,400
Victoria Native Friendship Centre	56,751
Ucwalmicw All Nations Services Society	56,250
Couzelis Jessica	53,000
Quuquuasta Language Society	50,000
Western Canada Community Projects Society	50,000
Gitxsan Health Society	50,000
Gitxsan Simalgyax Working Group (2019)	50,000
Nenan Dane Zaa Deh Zone Family Services Society	49,860
Kwakiutl Band Council	49,423
Tobacco Plains Indian Band	47,795
P'egg'ig'lha Council	46,489
Tit'qet Administration	46,044
Nuxalk First Nation	45,034
Cook Rande	45,000
Heiltsuk Tribal Council	44,000
Squamish Lil'wat Cultural Centre	43,800
Gitxsan Treaty Society	43,472
Ulkatcho First Nation	41,143
Sto:lo Nation	40,523
Tlowitsis First Nation	40,000
Stswecehc Xgatterm First Nation	39,936
Hase' Language Revitalization Society	39,258
Stellat'en First Nation Band	39,120
Ditidaht First Nation	37,500
Qay'Linagaay Heritage Centre Society	37,500
Scwexmx Child and Family Service Society	37,500
Huu-ay-aht First Nation	36,208

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

Alkw Media Society	35,000
Deep Time Productions Inc.	34,000
Spicker Scott	33,000
Cooper Autumn	31,000
Shishalh Nation	30,450
Culture Den Society	30,000
Loverin Krystal	30,000
Hamotgm An'on Helping Healing Hands Society	30,000
Tluu Xaada Naay Society	30,000
taxumajehjeh	30,000
Wei Wai Kum First Nation	30,000
Full Circle: First Nations	30,000
The Raven Collective Society	30,000
Ayalik Tiffany	30,000
James Marcus	30,000
Shackelly Jaden	30,000
Paull Bertha	30,000
Rocky Mountain Metis Association	30,000
Tsimshian Arts and Culture Society	30,000
2 Rivers Remix Society	30,000
Carving on the Edge Festival Society	30,000
Savage Production Society	30,000
Pascal Kyla	30,000
Tsay Keh Dene Nation	30,000
Ucwalmicw Centre Society	29,998
Nisga'a Lisims Government	29,553
James Ari	29,480
Skeena Salmon Arts Fest Society	28,905
Taku River Tlingit First Nation	28,801
Georgelin Ocean-Lynn	28,280
Wet'suwet'en First Nation	27,174
Robinson Tina	25,367

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**Total payments for grants and contributions exceeding \$25,000** \$ 21,996,822

**Consolidated total payments of grants and contributions of \$25,000 or less** \$ 3,433,426

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**Total payments for grants and contributions per Note 8 to Financial Statements** \$ 25,430,247

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**Reconciliation**

Total payments for grants and contributions \$ 25,430,247

**Add:**

**Subtract:**

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**Total payments for grants and contributions reported per Note 8 to Financial Statements** \$ 25,430,247

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