

# First Peoples' Heritage, Language and Culture Council

## 2023 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 positioned above a solid horizontal line that extends to the right.

Carla Lewis, Board Chair  
September 15, 2023

## 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: Konrad Thiele, Director of Finance

Fiscal Year End: March 31, 2023

Phone Number: 250-652-5952

Date Submitted: Sept 29, 2023

E-mail: konrad@fpcc.ca

#### For the Ministry:

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

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

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

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

Yes

No

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

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

Yes

No

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

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

Distribution: Legislative Library ☐

Ministry Retention ☐

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
General					
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)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <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 - see above
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)	√			
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	√			
<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**

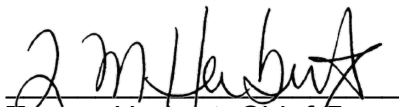
The Financial Statements contained in this statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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, Grant Thornton 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,

A handwritten signature in black ink, appearing to read 'Tracey Herbert', written over a horizontal line.

Tracey Herbert, Chief Executive Officer  
September 15, 2023



Financial Statements

First Peoples' Heritage, Language and  
Culture Council

March 31, 2023

# 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', with a stylized flourish at the end.

Tracey Herbert, CEO  
May 17, 2023

## 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, 2023, 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, 2023, 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 17, 2023

Chartered Professional Accountants

# FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

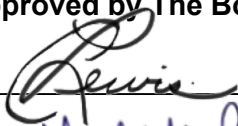
## Statement of Financial Position

as of March 31, 2023

(In Thousands of Dollars)

	2023	2022
<b>Financial Assets</b>		
Cash and Banks	\$ 10,955	\$ 8,725
Accounts Receivable	5,727	4,594
GST Receivable	96	69
	<b>16,778</b>	<b>13,388</b>
<b>Liabilities</b>		
Accounts Payable	11,160	5,598
Deferred Revenue	5,828	8,094
	<b>16,988</b>	<b>13,692</b>
<b>Net Financial Assets</b>	<b>(210)</b>	<b>(304)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	484	600
Prepaid Expenses	110	88
	<b>594</b>	<b>688</b>
<b>Total Non-Financial Assets</b>	<b>594</b>	<b>688</b>
<b>Accumulated Surplus</b>	<b>\$ 384</b>	<b>\$ 384</b>

Approved by The Board:

  
\_\_\_\_\_  
M. Addie Payne  
\_\_\_\_\_  
Director

# FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

## Statement of Operations

Year Ended March 31, 2023

(In Thousands of Dollars)

	Budget	2023	2022
<b>Revenue</b>			
Grants	\$ 34,337	\$ 31,281	\$ 30,409
Interest and other	140	553	71
Deferred Revenue	-	7,390	1,258
<b>Total Revenue</b>	<b>34,477</b>	<b>39,224</b>	<b>31,739</b>
<b>Expenditures</b>			
Language Programs	25,808	15,446	14,810
First Voices Programs	489	6,746	5,157
Arts Programs	2,225	6,089	3,663
Heritage Programs	1,552	6,249	5,602
<b>Operating Expenses and Overhead</b>			
Administration Salaries/Benefits & Governance	2,699	1,764	1,363
Amortization	260	220	233
Other Operating Costs	1,443	2,710	910
<b>Total Expenses</b>	<b>34,477</b>	<b>39,224</b>	<b>31,739</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>



# FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

## Statement of Change in Net Financial Assets

Year Ended March 31, 2023

(In Thousands of Dollars)

	Budget	<b>2023</b>	2022
Acquisition of tangible capital assets	\$ (154)	\$ <b>(104)</b>	\$ (25)
Amortization of tangible capital assets	<u>260</u>	<u><b>220</b></u>	<u>233</u>
	<u>106</u>	<u><b>116</b></u>	<u>208</u>
Acquisition of prepaid expense	<u>-</u>	<u><b>(22)</b></u>	<u>(9)</u>
<b>Increase in net financial assets</b>	<u>106</u>	<u><b>94</b></u>	<u>199</u>
<b>Net financial assets at beginning of year</b>	<u>(304)</u>	<u><b>(304)</b></u>	<u>(503)</u>
<b>Net financial assets at end of year</b>	\$ <u><b>(198)</b></u>	\$ <u><b>(210)</b></u>	\$ <u><b>(304)</b></u>

# FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

## Statement of Cash Flows

as of March 31, 2023

(In Thousands of Dollars)

	<b>2023</b>	2022
<b>Cash flows from operating activities</b>		
BC Ministry of Indigenous Relations & Reconciliation	\$ 7,600	\$ 1,281
BC Arts Council	1,725	1,725
Heritage Branch	-	150
Ministry of Environment	-	210
Ministry of Advanced Education, Skills and Learning	322	-
Department of Canadian Heritage	13,735	11,454
Aboriginal Neighbors	12	20
BC Ferries	-	14
Creative BC	751	84
First Peoples' Cultural Foundation	6,803	15,078
Margaret A. Cargill Foundation	303	357
Tamalpais Trust	-	6
United Church	15	15
Yukon Native Language Center	15	15
Administration Fees	-	11
Interest Income and Other	553	61
Deferred contributions	7,390	1,258
	<b>39,224</b>	31,739
Cash used for grants and awards	(30,690)	(25,430)
Cash used for salaries and benefits	(4,648)	(3,670)
Cash (used for) recovered from materials and services	(1,552)	4,756
Cash flows from operating activities	<b>2,334</b>	7,395
<b>Investing activity</b>		
Purchase of tangible capital assets	(104)	(25)
Cash flow used by Investing activity	<b>(104)</b>	(25)
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>2,230</b>	7,370
Cash and cash equivalents - beginning of year	<b>8,725</b>	1,355
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 10,955</b>	<b>\$ 8,725</b>

# FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

## Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2023

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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 2022/23.

#### Cash and cash equivalents

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

#### Financial instruments

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

(continues)

# FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

## Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2023

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

#### 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. 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, 2023**

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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.

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

**Notes to Financial Statements**

**(In Thousands of Dollars)**

**Year Ended March 31, 2023**

**5. TANGIBLE CAPITAL ASSETS**

(In Thousands of Dollars)

<u>Cost</u>	March 31, 2022 Balance	Additions	Disposals	March 31, 2023 Balance
Art Collection	\$ 171	\$ 23	\$ -	\$ 195
Computer equipment	636	76	-	712
Computer software	57	4	-	61
Furniture and Equipment	443	-	-	443
Leasehold Improvements	792	-	-	792
	<b>\$ 2,099</b>	<b>\$ 103</b>	<b>\$ -</b>	<b>\$ 2,203</b>

	2022		Accumulated Amortization	2023
<u>Accumulated Amortization</u>	Balance	Amortization	on Disposals	Balance
Art Collection	\$ -	\$ -	\$ -	\$ -
Computer equipment	599	57	-	656
Computer software	54	3	-	57
Furniture and Equipment	339	69	-	408
Leasehold Improvements	507	91	-	598
	<b>\$ 1,499</b>	<b>\$ 220</b>	<b>\$ -</b>	<b>\$ 1,719</b>

<u>Net book value</u>	March 31, 2023	March 31, 2022
Art Collection	\$ 195	\$ 171
Computer equipment	56	37
Computer software	4	3
Furniture and Equipment	35	104
Leasehold Improvements	194	285
	<b>\$ 484</b>	<b>\$ 600</b>

# FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

## Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2023

### 6. DEFERRED CONTRIBUTIONS

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

	(in Thousands of Dollars)			
	Balance April 1, 2022	Receipts during year	Transferred to revenue	Balance March 31, 2023
Advanced Education, Sport, Tourism	\$ -	\$ 2,600	\$ 322	\$ 2,278
BC Arts Council	-	1,725	1,725	-
Council of Yukon First Nations	10	25	25	10
Creative BC	-	1,000	750	250
Department of Canadian Heritage	6,660	14,169	20,395	434
First Peoples' Cultural Foundation	789	2,091	1,120	1,760
Margaret A. Cargill Foundation	26	768	329	464
RSF Social Finance	609	605	582	632
	<u>\$ 8,094</u>	<u>\$ 22,983</u>	<u>\$ 25,248</u>	<u>\$ 5,828</u>

	(in Thousands of Dollars)			
	Balance April 1, 2021	Receipts during year	Transferred to revenue	Balance March 31, 2022
BC Arts Council	\$ 221	\$ -	\$ 221	\$ -
Council of Yukon First Nations	-	25	15	10
Creative BC	369	-	369	-
Department of Canadian Heritage	-	18,114	11,454	6,660
First Peoples' Cultural Foundation	204	750	165	789
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
	<u>\$ 1,444</u>	<u>\$ 19,833</u>	<u>\$ 13,183</u>	<u>\$ 8,094</u>

# FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

## Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2023

### 7. EXPENDITURES BY OBJECT

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

	<u>2023</u>	<u>2022</u>
<u>Expenditures</u>		
Grants	\$ 30,690	\$ 25,430
Salaries and Benefits	4,648	3,670
Purchased services	1,980	1,281
Office Overhead and Operating Costs	663	357
Community Resources, R&D and Jury Costs	465	315
Professional Fees	334	240
Amortization	220	233
Facilities Rent, Heating and Maintenance	163	205
Board and Advisory	61	8
	<u>\$ 39,224</u>	<u>\$ 31,739</u>

### 8. CAPITAL STOCK

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

### 9. 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 (in Thousands of Dollars) are as follows:

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

In addition, the Council has two leases for additional premises at separate locations. The first agreement is a one-year term for the period of November 15, 2022 to November 14, 2023. The lease requires rent in the amount of \$22,200 per annum with the Council paying additional utilities. The second agreement is a three year term for the period of April 1, 2022 to March 31, 2025. The lease requires rent in the amount of \$3,779 per annum.



# FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

## Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2023

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### 10. 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, 2023 the Council paid \$355 (2022: \$260) 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 (March 31, 2020 Actuarial Valuation Report), the financial position of this plan is in a surplus position.

### 11. FINANCIAL RISK MANAGEMENT

Management's assessment of the Council's exposure to financial instrument risk is as follows:

It is management's opinion that the Council is not exposed to significant liquidity or credit risks arising from these financial instruments.

Liquidity Risk: Cash and cash equivalents are held with financially sound institutions and as such liquidity risk is not significant.

Credit Risk: Accounts receivable balances consist primarily of grants receivable. At the financial statement date, none of the accounts receivable balance is past due and none is considered to be impaired. As such the Council is not exposed to significant credit risk.

Interest Rate Risk: The Council is exposed to interest rate risk through its cash equivalents. It is management's opinion that the Corporation is not exposed to significant interest rate risk as it invests solely in term deposits that have a maturity date of no more than 91 days.

### 12. COMPARATIVE FIGURES

Comparative figures have been adjusted to conform to changes in the current year presentation.

# FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

## Schedule of Grant Revenue

Year Ended March 31, 2023

(In Thousands of Dollars)

	Budget	2023	2022
<b>Revenue</b>			
BC Ministry of Indigenous Relations & Reconciliation	\$ 7,600	\$ 7,600	\$ 1,281
BC Arts Council	1,725	1,725	1,725
<i>Other Provincial Ministries</i>			
Heritage Branch	-	-	150
Ministry of Advanced Education, Skills and Learning	-	322	-
BC Ministry of Environment	-	-	210
<b>Grants from BC Provincial Ministries</b>	9,325	9,647	3,366
Department of Canadian Heritage	23,100	13,735	11,454
<b>Grants from Federal Ministries</b>	23,100	13,735	11,454
Aboriginal Neighbors	-	12	20
BC Ferries	-	-	14
Creative BC	500	751	84
First Peoples' Cultural Foundation	1,412	6,803	15,078
Margaret A. Cargill Foundation	-	303	357
Tamalpais Trust	-	-	6
United Church	-	15	15
Yukon Native Language Centre	-	15	15
<b>Grants from Non-Governmental Organizations</b>	1,912	7,899	15,589
	\$ 34,337	\$ 31,281	\$ 30,409

**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	Remuneration	Expenses	Total
Carla Lewis	Chair	\$ 9,900	\$ 2,964	\$ 12,864
Målågius Gerald Lawson	Director	4,500	351	4,851
Tamara Goddard	Director	2,000	-	2,000
Connie Watts	Director	2,100	502	2,602
Grant Alphonse	Director	3,150	552	3,702
Ray Harris	Director	2,250	-	2,250
Wii'nagim'tsiwnget Jamie Sterritt	Director	2,850	830	3,680
Addie Pryce	Director	1,050	121	1,171
Etimot Sharlene Frank	Director	6,850	1,383	8,233
<b>Total</b>		<b>\$ 34,650</b>	<b>\$ 6,702</b>	<b>\$ 41,352</b>

**Employees**

	Remuneration	Expenses	Total
Employees with remuneration and expenses exceeding \$75,000			
Alana Parker	103,977	1,471	\$ 105,448
Arlene Deptuck	94,159	8,050	\$ 102,209
Bridget Chase	95,362	12,020	\$ 107,382
Catherine Wherry	79,317	-	\$ 79,317
Emmy-Lou McMillan	74,808	7,382	\$ 82,190
Glenn Jim	70,854	18,867	\$ 89,721
Guy McAuliffe	84,607	-	\$ 84,607
Karen Aird	104,370	25,183	\$ 129,553
Konrad Thiele	77,377	1,471	\$ 78,848
Magie-Mae Adams	68,914	19,385	\$ 88,299
Megan Lappi	97,338	1,920	\$ 99,258
Paulina Csicsai	80,323	3,044	\$ 83,367
Suzanne Gessner	103,727	3,280	\$ 107,007
Tracey Herbert	157,623	1,113	\$ 158,736
Total employees with remuneration and expenses of \$75,000 or less	2,510,882	81,966	2,592,848
<b>Total payments for employees</b>	<b>\$ 3,803,638</b>	<b>\$ 185,151</b>	<b>\$ 3,988,789</b>

**Reconciliation**

Total Remuneration - Other Employees \$ 3,988,789

**Add:**

Benefit costs reported as Payments to suppliers on "Schedule of Payments to Suppliers" 844,309

**Less:**

Employee expenses not included in "Wages & Benefits" per Note 7 to Financial Statements (185,151)

**Total Remuneration and Expenses per Note 7 to Financial Statements \$ 4,647,947**

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

**STATEMENT OF SEVERANCE AGREEMENTS**

There were three severance agreements under which payment commenced between *First Peoples' Heritage Language and Culture Council* and its non-unionized employees during fiscal year 2022/2023.

**These agreements represent from 0.5 to 2.5 months of compensation.\***

\* "Compensation" means base salary

☐ Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7)

**SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES**

<b>Name</b>	<b>Amount paid</b>
BC Public Service Pension Plan	354,759.49
Constructive	334,894.76
Receiver General	263,255.85
Quintessential Research Group Inc.	205,000.00
Vancouver Airport Marriott	183,398.91
Think Communications Inc.	132,922.39
Plastic Viking Ltd.	126,065.00
Minister of Finance & Corporate Relations	101,871.03
K'yu Enterprise Corp	100,000.00
Light Your Path Capacity Building & Coaching Services	99,767.17
Anna Belew	90,249.35
Fairware Promotional Products Ltd	85,826.02
Clarissa Forbes	84,630.12
Tsartlip First Nation	78,000.00
Amazon Web Services, Inc.	70,415.29
Amanda Holmes	64,448.00
Marlin Travel	62,181.57
The Brew Creek Centre	54,901.55
Arrive Consulting	53,593.75
Minister of Finance	50,930.04
Tigh-Na-Mara Resorts Ltd	47,096.87
Design Group Staffing Inc	46,754.09
Public Service Long Term Disability Fund	43,162.27
Guru Technologies	40,232.02
Digital Direct Printing Ltd.	35,810.00
Pfahler Ursula	32,756.39
Nancy McHarg Communications LTD	32,600.00
Elevate Consulting Inc.	32,085.00
Stage2 Data	31,761.31
Simply Computing	29,494.06
Bliss Heather	25,800.00
First Peoples' Cultural Foundation	25,397.36
<b>Total payments to suppliers who received aggregate payments exceeding \$25,000</b>	<b>\$ 3,020,060</b>
<b>Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b>	<b>\$ 1,710,768</b>
<b>Total payments to suppliers</b>	<b>\$ 4,730,827</b>
<b>Reconciliation</b>	
Total payments to suppliers per above	\$ 4,730,827
<b>Add:</b>	
Grants & Contributions reported under "Schedule of Payments Made for Grants & Contributions"	\$ 30,689,826
Remuneration & Expenses reported under "Schedule of Remuneration & Expenses"	\$ 3,988,789
<b>Subtract:</b>	
Employee Expenses reported under "Schedule of Remuneration & Expenses"	\$ (185,151)
<b>Total Expenditures reported per Note 7 to Financial Statements</b>	<b>\$ 39,224,292</b>

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

<b>Name</b>	<b>Amount paid</b>
Sto:Lo Service Agency	588,318
Hul'q'umi'num' Language & Culture Society	557,736
Hesquiaht Language Program	555,000
Wuikinuxv Nation	530,402
First Peoples' Cultural Foundation	500,000
U'mista Cultural Society	440,376
Gwa'sala-'Nakwaxda'xw Nation	432,345
Children of The Taku Society	416,760
Adams Lake Indian Band	398,632
Tse'k'wa Heritage Society	395,992
Pacific Association of First Nations Women	388,792
Fort Nelson First Nation	370,710
Nadleh Whuten Indian Band	368,321
Pa'La7wit Society of the Lower Lillooet Lake	362,250
Gitxaala Nation	358,867
Sylix Language House Association	349,580
Alkw Media Society	341,000
Kwikwetlem First Nation	338,658
Nunwakola Cultural Society	315,653
Tla-o-qui-aht First Nations	309,919
Stz'uminus Education Society	306,996
Heiltsuk Tribal Council	298,129
Upper Nicola Indian Band	285,575
Language Keeper's Society	270,811
Sts'ailes	261,372
Okanagan Indian Band	257,603
Tk'emlups te Secwepemc	255,425
WSANEC School Board	250,000
Tsilhqot'in National Government	246,896
Ts'msyen Sm'algayx Language Authority	241,881
Snichim Foundation Society	283,791
Bonaparte First Nation	222,750
Okanagan Indian Educational Resources Society	217,011
Spi7uy Squqluts Language & Culture Society	206,092
piye?wi?x Kt Language Foundation Society	205,315
Saik'uz First Nation	204,911
Ditidaht Community School	202,725
Blueberry River First Nation	201,080
Kitasoo Band Council	200,071
University of Hawaii	200,000
Old Masset Village Council	196,000
Tseshaht First Nation	195,049
Doig River First Nation	192,390
Nuyumbalees Cultural Centre	182,800
Wei Wai Kai Nation	182,582
Lil'wat Nation	180,986
Kwadacha Nation	177,107
Osoyoos Indian Band	175,000
Wumec r Cqweqwlutin-kt Community Society	174,968
Kitsumkalum Indian Band	169,337
Stz'uminus First Nation	167,969
Skeetchestn Indian Band	162,500
Whelalau Area Council Society	162,500
Cheam First Nation	162,500
Nazko First Nation	161,042
Ancestral Link Inc.	160,906
Snuneymuxw First Nation	159,000
Homalco Indian Band	153,997
Coyote Cultural Society	151,000
Haida Gwaii Museum Society	150,000
Kwakwaka'wakw Language Advocacy Foundation	149,867
Lake Babine Nation	146,520
Splatsin Tsm7aksaltn Society	145,328
Nisga'a Village of Gitwinksihlkw	143,463
Tsawout First Nation	140,334
Tit'qet Administration	140,142
Laichwiltach Family Life Society	139,540
Simpco First Nation	139,524
Skidegate Haida Immersion Program	137,736
Tahltan Central Government	134,738



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

Toquaht First Nation	132,600
Victoria Native Friendship Centre	131,846
Stalew Arts and Cultural Society	131,000
Tla'amin Nation	130,925
Tl'az't'en Nation	129,214
Lillooet Tribal Council	126,000
Semiahmoo First Nation	123,304
Esquimalt Nation	122,726
Esk'etemc	121,068
Tsleil-Waututh Nation	117,800
Uchucklesaht Tribe Government	105,523
Kwakiutl Band Council	103,302
Four Salish Winds Society	100,466
Nanoose First Nation	100,356
Cowichan Tribes	100,172
BC Elders Communication Center Society	100,000
Sanyakola Foundation	99,980
Ditidaqiic Cicq'7 Language Society	98,945
?Aq'am	98,237
Metlakatla First Nation	95,992
Ti Kwu Ti Xilx Indigenous Association	95,676
Shuswap Nation Tribal Council	95,000
2 Rivers Remix Society	95,000
Carrier Sekani Family Services	95,000
Qqs (Eyes) Projects Society	93,633
Yunesit'in Government	92,351
Aboriginal Neighbours	92,000
Shuswap Indian Band	86,330
Nisga'a Ts'amiks Vancouver Society	83,498
Kumugwe Cultural Society	82,602
Seabird Island Band	80,000
Fraser Region Aboriginal Friendship	80,000
Little Shuswap Lake Indian Band	79,427
Sault Jessica	78,000
Sq'ewlets	77,612
Gitga'at First Nation	77,528
We Wai Kai Treaty Society	77,298
Squamish Nation	75,163
Tse Wedi Eth	75,000
James Marcus	75,000
Ging Gang Hla TIIG ad Independent Music and Arts Cooperative	75,000
Guskimo Cultural and Heritage Society	70,000
WSANEC Leadership Council	69,257
Lauder Susan	69,000
Lower Similkameen Indian Band	68,750
Nuxalk Acwsalmalslayc Academy of Learning Society	65,900
Takla First Nation	65,408
Qualicum First Nation	61,662
Outma Sqilx'w Cultural School	60,840
Gisi Gwil Gwelk Art Culture and Healing Collective	60,000
Laich-Kwil-Tach Treaty Society	56,700
Gitanyow Band Council	56,000
Tsimshian Arts and Culture Society	55,000
Penticton Indian Band	53,875
Nawalakw Healing Society	53,461
Port Alberni Friendship Centre	53,102
Paull Bertha	53,000
Couzelis Jessica	53,000
Saulteau First Nations	52,418
Nuxalk First Nation	51,850
Hase' Language Revitalization Society	50,905
Small Deborah	50,000
We Will Recover Society	50,000
Savage Production Society	50,000
Skowkale First Nation	50,000
Sncwips Heritage Society	50,000
Tsal'ah	50,000
Ryan Charlene	50,000
Raven Theatre Performance Society	50,000
Sparrow Debra	50,000
Indige-Girl Comedy Society	50,000
Maiyoo Keyoh Society	50,000

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

Laxgaltzap Cultural Dancers	50,000
O.Dela Arts Society	50,000
Knowledge Network Corporation	50,000
Lax Kw'alaams Band	50,000
Cheslatta Carrier Nation	50,000
Gitxsan Simalgyax Working Group (2019)	50,000
Gitxsan Treaty Society	50,000
Haida Canoe, Totem and	50,000
Haida Heritage & Repatriation Society	50,000
Red Earth Medicine: Foundation of Indigenous Ways of Knowing	49,663
Haisla Nation Council	48,855
Kwikwasut'inuxw-haxwa'mis First Nation	48,750
Tobacco Plains Indian Band	48,518
Shishalh Nation	45,660
Culture Den Society	45,000
Rise Up Indigenous Wellness Society	44,114
Theatre SKAM Association	40,000
Marie Clements Media Inc.	40,000
Art Gallery of Greater Victoria	40,000
Leq'a:mel First Nation	38,858
Support Network for Indigenous Women and Women of Colour	38,010
Kanaka Bar Indian Band	37,964
Heiltsuk First Nation	36,680
Malahat Nation	35,202
Skidegate Band Council	34,200
Quuquuasta Language Society	32,500
Neskonlith Indian Band	32,500
Lhalyamc (Copper Woman Arts Collective)	30,900
Kitasoo Stewardship Authority	30,759
Solomon Rebecca	30,000
Vogstad Rebekka	30,000
Songhees Nation	30,000
White April	30,000
Thorne Aidan	30,000
Robinson Tina	30,000
Powderface Darylina	30,000
Hetu Nicole	30,000
Pickering Sydney	30,000
Hall Joy	30,000
Lacerte Dwayne	30,000
Aupe Cultural Enhancement Society	30,000
Groening James	30,000
Citxw Nlaka'pamux Assembly	30,000
Basil D'Arcy	30,000
Manson Gary	29,987
Spicker Scott	29,902
Squamish Lil'wat Cultural Centre	29,600
Rigi-Ladiz Safoura	29,500
Pickering Quinn	28,506
Hellson Diana	28,168
Mamaliikulla First Nation	27,950
Ehattesaht Chinekint Tribe	27,946
Sam Carl	27,100
Blackstock Catherine	27,000
Seward Theodore	26,500
Anderson Maya	25,900
Pahl Jeremy	25,042

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

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Total payments for grants and contributions exceeding \$25,000	\$ 25,794,495
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Consolidated total payments of grants and contributions of \$25,000 or less	\$ 4,895,331
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Total payments for grants and contributions per Note 7 to Financial Statements	\$ 30,689,826
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**Reconciliation**

Total payments for grants and contributions	\$ 30,689,826
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**Add:****Subtract:**

Total payments for grants and contributions reported per Note 7 to Financial Statements	\$ 30,689,826
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