

The First Peoples' Cultural Council

2021/22 Annual Service Plan Report

August 2022



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Published by the First Peoples' Cultural Council

Board Chair's Accountability Statement



The *First Peoples' Cultural Council 2021/22 Annual Service Plan Report* compares the corporation's actual results to the expected results identified in the *2021/22 – 2023/24 Service Plan* created in April 2021. I am accountable for those results as reported.

A handwritten signature in cursive script, appearing to read 'Carla Lewis'.

Carla Lewis
Board Chair
July 14, 2022

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Letter from the Board Chair & CEO

Over the past year, the team at the [First Peoples' Cultural Council](#) (FPCC) worked hard to address the goals, objectives and performance measures of the [2021/22 Service Plan](#).

Proudly, the FPCC delivered a record amount of funding to First Nations communities across British Columbia with more than \$25 million distributed – more than ever before in a single year!

With this rapid growth, we strengthened our human resources to increase capacity and deliver exceptional language, culture and heritage programming. To support our First Nations-led organization, we focused on recruiting board and advisory members with input from Indigenous leaders from across B.C.

First Nations community-based experts are at the heart of FPCC's work and contribute to the design and development of grant programs, training and resources. Community experts provide input through the FPCC First Nations-led governance structure and through the grant portal, social media, peer-review committees and through event participation as well as through one-on-one feedback. FPCC is grateful for the continuous community-driven guidance that enables the organization to provide innovative, dynamic and responsive programming. We have strengthened relationships with all levels of government. Quarterly meetings with the Ministry of Indigenous Relations and Reconciliation facilitates stronger communications, builds relationships and provides an opportunity to elevate community needs and inform our common goals on the road to reconciliation.

The COVID-19 pandemic and toxic drug supply crisis continue to impact First Nations communities at unprecedented levels. First Nations communities are experiencing incredibly high levels of grief and loss, compounded by residential school findings and the ongoing legacies of colonization. These issues present a significant threat to Indigenous languages, arts and cultural heritage and highlights the urgency and importance of the revitalization work by community members. For example, COVID-19 restrictions on in-person gatherings prompted community members and FPCC staff to work together to create innovative new approaches, expand online training and move Indigifest, the FPCC music and culture festival, online. While there were challenges with moving programming to a virtual format for so long, we have also built new technical skills and enabled programming to reach a much wider audience, including urban and away-from-home populations.

FPCC launched several new programs this year including the Braided Knowledge Program, supported by Tamalpais Trust through RSF Social Finance. This program provides funding for projects that weave together all elements of FPCC's mandate in First Nations heritage, language, culture and arts. Developing our heritage program to protect and uplift our rich and diverse First Nations heritage is a strategic priority and we are proud of our heritage team who managed more than 100 community-based projects to safeguard, transmit and revitalize cultural heritage across the province. Our hope is to continue strengthening the heritage program over the coming years.

FPCC also offered two new language immersion grant streams, Mentor-Apprentice: Community and Mentor-Apprentice: Connections, launched a new First Peoples' Map of B.C. and created an interactive web-based toolkit to support language revitalization planning.

While we are pleased with the amount of programming we supported over the past year, our team at FPCC has an important responsibility to bring attention to the urgent need for long-term, sustainable funding to support the full scope of work needed in each and every community in the province to create fluent-speaking individuals and communities, protect our heritage and celebrate our arts. As such, we strive to continue be an advocacy organization that leads research, develops and informs policy, and builds relationships to attract new partnerships, investments and commitments to this work. FPCC celebrates the hard work and the determination evident in communities across B.C. The resiliency of communities brings hope for the future as we work together to revitalize First Nations heritage, languages, cultures and arts.

Carla Lewis



Board Chair First Peoples' Cultural Council
July 14, 2022

Tracey Herbert



CEO First Peoples' Cultural Council
July 14, 2022

Purpose of the Annual Service Plan Report

The Annual Service Plan Report is designed to meet the requirements of the [Budget Transparency and Accountability Act](#) (BTAA), which sets out the legislative framework for planning, reporting and accountability for Government organizations. Under the BTAA, the Crown Corporation's Board is required to report on the actual results of the Crown's performance related to the forecasted targets documented in the previous year's Service Plan.

Purpose of the Organization

The First Peoples' Cultural Council (FPCC) is a First Nations-led Crown corporation that was created in 1990 through the [First Peoples' Heritage, Language and Culture Act](#). FPCC's purpose, as laid out in the Act, is to provide leadership for the revitalization of First Nations heritage, languages, cultures and arts in B.C.

FPCC has a First Nations-led governance structure, as its board and advisory committee are made up of representatives from each B.C. First Nations language. FPCC works with First Nations communities to support their cultural revitalization goals.

FPCC is uniquely aligned with the government's commitment to fully adopt and implement the [United Nations Declaration on the Rights of Indigenous Peoples](#) through the [Declaration on the Rights of Indigenous Peoples Act](#). As well, FPCC's work supports government commitments to the [Truth and Reconciliation Commission of Canada: Calls to Action](#) and the Calls for Justice included in [Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls](#). These documents bring attention to the cultural genocide perpetrated on Indigenous peoples and call for governments and other organizations to take action to support reconciliation, including revitalization of First Nations heritage, languages, cultures and arts. The intergenerational impacts of removing opportunities to live according to traditional ways of being and knowing have resulted in severe losses of Indigenous languages and cultures and there is an urgent need to protect these valuable ways of being while there is still time.

FPCC plays an advisory role to government, as outlined in the [First Peoples' Heritage, Language and Culture Act](#). In support of this role, FPCC monitors the status of First Nations Languages. In 2018 FPCC completed the third [Report on the Status of B.C. First Nations Languages](#), which demonstrates both the increasing urgency of First Nations language revitalization as the number of fluent speakers decline and as the demand to learn First Nations languages, especially amongst youth, has grown.

FPCC's mission is to provide leadership to strengthen and rebuild systems disrupted by cultural genocide through the revitalization of First Nations heritage, languages, cultures and arts.

Strategic Direction

The strategic direction set by Government in 2020 and expanded upon in the Board Chair's 2021-22 [Mandate Letter](#) from the Minister Responsible shaped the goals, objectives,

performance measures, and financial plan outlined in the [2021/22 First Peoples' Cultural Council Service Plan](#) as well as actual results reported on in this annual report.

Operating Environment

In 2021/22 FPCC's work was impacted by the following factors discussed below.

COVID-19 pandemic: The ongoing pandemic limited communities' opportunities to gather and impacted artists' opportunities for income. FPCC has continued to place a priority on keeping people and communities safe, providing accurate COVID-19 safety communications and supporting grant recipients to pivot their projects and timelines in response to shifting government restrictions. FPCC stayed connected with communities virtually, building on strong, existing community connections.

Innovation: FPCC continuously works with communities to identify needs and develop new tools and approaches, like an online language revitalization toolkit. FPCC launched a wide array of new programs and resources in 2021/22, which will enable important strides forward in the revitalization of First Nations heritage, languages, cultures and arts. New online solutions developed in response to COVID-19 restrictions, such as using open-source learning platforms and live online classes, have offered opportunities for many people to participate in projects who may not have been able to engage otherwise. These platforms will continue to be part of operations moving forward.

Funding: FPCC invested significant efforts in 2021/22 to secure funding to support all program areas and was able to deliver more funding to communities than it had the year prior. In collaboration with the Province, the federal government the First People's Cultural Foundation and others, FPCC has made strides to secure sustainable, predictable, long-term funding to support work in communities. In 2021/22 FPCC received more than \$3.3 million from the Province to help address its mandate, including funding from the Ministry of Reconciliation and Indigenous Relations, the Heritage Branch of the former Ministry of Forests, Lands, Natural Resource Operations and Rural Development, Ministry of Environment and Climate Change Strategy, Creative BC and the BC Arts Council.

Languages continue to face threats to their vitality and First Nations heritage sites across the province continue to be threatened. Indigenous arts, which have historically been de-valued by colonial perspectives, face challenges to secure funding at a level equivalent to non-Indigenous arts. These factors create a pressing need for FPCC to secure sustainable, predictable long-term funding.

Competitive labour market: B.C.'s highly competitive labour market impacted FPCC in 2021/22. Over the last four years FPCC has begun a transition from a small organization and has worked to recruit staff, most of whom require highly specialized skills in addition to Indigenous cultural knowledge. FPCC has been researching and developing new strategies for recruitment and retention of skilled staff, with a focus on outreach to Indigenous candidates, who are very much in demand in today's employment market.

Climate emergency: The environmental disasters in B.C. this fiscal year presented significant challenges to communities. Some people were displaced and others lost their homes or employment opportunities. Valuable arts, cultural items and places were lost and many FPCC projects were cancelled or deferred because of these situations.

Media coverage of residential school graves: Media coverage confirming that so many children were buried at residential school sites was incredibly challenging for First Nations families. The intergenerational trauma triggered by these stories impacted FPCC program participants and staff as communities devoted time to grieving and healing.

Recognition of Indigenous rights and systemic racism: Since the [*Declaration on the Rights of Indigenous Peoples Act*](#) (Declaration Act) was passed into law by B.C. in 2019, there has been increased recognition of Indigenous rights, including the right of Indigenous people to access their languages, arts and cultural heritage. FPCC's work to support communities to enact their rights is an important component of provincial action to implement the Declaration Act.

As a First Nations-led organization, FPCC supports government as it works to address equity and anti-racism and its commitment to shift away from short-term transactional arrangements to long-term agreements that recognize and support reconciliation, self-determination and economic independence.

Report on Performance: Goals, Objectives, Measures and Targets

Goal 1: Sustain and invest in the lasting vitality of B.C. First Nations languages through successful language revitalization strategies

Objective 1.1: Document every B.C. First Nations language and ensure every First Nations person has access to their language via FirstVoices.com

Key Highlights

- Improved navigation on FirstVoices.com and added new user-friendly features
- Developed and delivered new language technology training to 124 participants
- Built and updated 10 FirstVoices keyboards and launched predictive texts for mobile devices

Performance Measure(s)	2018/19 Baseline	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
1.1a Number of new data points added to FirstVoices.com ¹	13,493	58,150	65,000	72,719	40,000	40,000
1.1b Number of language resources digitized ²	275	23,184	500	65,385	1,000	1,500

¹Data source: FirstVoices Department, FPCC

²Data source: Language Department, FPCC

Discussion of Results

1.1a FirstVoices.com is an initiative to document B.C. First Nations languages so that they will be available to future generations. This performance measure tracks the number of new data points added to FirstVoices.com and reflects progress towards documenting and increasing access to First Nations languages. Data points may include words, phrases, songs, stories and supporting media (audio, visual, images) and content that is created by communities to represent or support their archives. The number of data points surpassed the target due to several factors, including new training offered by FPCC and additional features FPCC added to FirstVoices which make it easier to upload and search. FirstVoices teams in communities have been increasingly active, which is reflected in the growth in 2021/22.

1.1b This performance measure tracks the number of language resources that are digitized through FPCC's Digitization Program. The digitization of existing analog audio, video and textual language resources is important because these materials are at risk of being lost if they are not digitized. Resources vary and can include as examples, a short list of words or a VHS recording of an interview with an Elder. This figure is significantly higher than forecast as the work could be conducted safely during the COVID-19 pandemic and teams were able to complete more work than anticipated.

Objective 1.2: Increase the number of fluent speakers of First Nations languages

Key Highlights

- Successfully launched new programs supporting language immersion: Mentor-Apprentice: Community and Mentor-Apprentice: Connections
- Invited submissions to the Youth Empowered Speakers Program for the second year in a row
- Increased language proficiency of program participants through the Mentor-Apprentice Program (MAP) from 83% in 2020/21 to 95% in 2021/22

Performance Measure(s)	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
1.2a Increase in language proficiency for MAP participants ¹	83%	75%	95%	85%	85%

¹Data source: Self-evaluation by MAP participants

Performance Measure(s)	2018/19 Baseline	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
1.2b Number of immersion opportunities funded by FPCC ¹	586	4,151	1,000	2,963	2,200	4,000

¹Data source: Language Department, FPCC

Discussion of Results

1.2a MAP pairs adult language learners one-on-one with fluent speakers to learn in an immersion environment at home and on the land. This highly structured program includes 300 hours of language immersion work over a year. While it takes several years to become a proficient speaker, MAP has proven successful in increasing language fluency. The self-reported increase in proficiency is higher than anticipated as MAP teams were able to continue to work online during COVID limitations that precluded in-person gathering. While almost all teams reported an increase in proficiency, FPCC believes that actual gains in proficiency are slightly lower than during non-pandemic years, due to the challenges of online language learning.

1.2b This performance measure counts the number of language learners who were involved in FPCC-funded language programs that provide immersion learning opportunities including MAP, Language Nest Program (early childhood education immersion) and community-designed programs. Research and community experience indicates that immersion is the only effective way to become a language speaker. These programs have proven long-term impacts, not only in developing language fluency, but also in increasing cultural connections, mental well-being and transferrable skills. The number of immersion opportunities was significantly higher than the target because more people than FPCC expected were able to deliver immersion online and because FPCC added additional online supports.

Objective 1.3: Mobilize community capacity to carry out the work of language revitalization

Key Highlights

- Surpassed targets for community-developed language resources
- Supported communities with the development of nine language plans, with four plans near completion

Performance Measure(s)	2018/19 Baseline	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
1.3a Number of language resources developed by communities with FPCC funding ¹	593	2,440	800	1,229	1,000	1,200
1.3b Number of communities developing language revitalization plans with FPCC support ²	0	1	11	13	14	16

¹Data source: Language Department, FPCC

²Data source: Language Department, FPCC

Discussion of Results

1.3a Language resources take many forms, such as recordings, stories, songs, books, teaching resources, dictionaries and more. The more resources that a community has with which to learn and document their language, the greater their capacity to support language revitalization. The number of language resources developed by communities was primarily higher than anticipated due to COVID-19, as resource development can be done safely without gathering in-person.

1.3b A language revitalization plan is a document that captures a community's unique long-term vision for their language, including specific goals and an action plan. This model supports First Nations rights to self-determination as it puts control of strategic direction and resource development into the hands of First Nations communities. A community with a clear language plan will have increased capacity to implement language revitalization. Many communities had challenges completing plans due to staff turnover and limitations on gatherings due to COVID-19. This figure includes nine completed plans and four additional plans that were near completion at the end of 2021/22.

Goal 2: Sustain and invest in the lasting vitality of First Nations arts, culture and heritage in B.C.

Objective 2.1: Support the development of Indigenous art forms (traditional and contemporary) through funding for Indigenous artists and investment in the growth of community capacity for arts infrastructure

Key Highlights

- Funded an outreach coach for the arts program to support artist to access FPCC programs
- Supported artists with training, programs, and resources to help them adapt to COVID-19 pandemic
- Assisted FPCF with administration of the \$7.5 million BC 150 Time Immemorial Grant Program, funded by the Province
- Secured new funding and launched Braided Knowledge Program, FPCC's first cross-departmental grant stream, which provides funding for projects that weave together elements of heritage, languages, culture and arts
- Hosted a virtual Indigifest featuring 18 Indigenous artists with generous funding from the Amplify BC fund, which is managed by Creative BC and the BC Arts Council

Performance Measure(s)	2018/19 Baseline	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
2.1a Number of individuals involved in FPCC arts projects ¹	1,500	940	1,850	2,503	2,000	3,000
2.1b Number of funding partners in arts and heritage ²	5	8	8	11	9	10

¹Data source: Arts Department, FPCC

²Data source: Finance Department, FPCC

Discussion of Results

2.1a This performance measure includes the number of individuals who receive funding and support from FPCC arts programs. This includes both visual and performing artists, including those participating in large events such as music festivals, as well as cultural industry professionals (recording engineers, arts administrators, event producers and others). In 2021/22 with funding from Creative BC, BC Arts Council, BC Ferries and Margaret A. Cargill Philanthropies, FPCC attracted more funding than anticipated, including an additional \$221,000 from the BC Arts Council. It also worked with applicants who had previously been unsuccessful in their submissions to help them to address deficiencies. These two factors created the opportunity to involve more individuals in arts projects and as a result, this performance measure surpassed the target.

2.1b FPCC introduced this performance measure in response to the need for increased and more diversified funding in these areas. This performance measure surpassed the target due to extensive efforts to attract new funding for FPCC. Heritage funders this fiscal included: the Heritage Branch of the former Ministry of Forests, Lands and Natural Resource Operations and Rural Development; Ministry of the Environment and Climate Change; Ministry of Indigenous Relations and Reconciliation (MIRR), Indigenous Services Canada, Department of Canadian Heritage, Tamalpais Trust through RSF Social Finance, and the FPCF. FPCC supported the FPCF with the Province's 150 Time Immemorial Grant Program.

Goal 3: Support Indigenous communities and individuals in B.C. to meet arts, language, culture and heritage revitalization goals

Objective 3.1: Provide effective training, tools and resources to promote the success of Indigenous arts, language, culture and heritage revitalization programs

Key Highlights

- Enhanced FPCC's online training through developing training resources for language programs and delivering monthly webinars for immersion programs
- Provided one-on-one training to artists funded through Creative BC's Amplify BC program to provide skills and technology expertise so artists could participate in virtual performances
- Launched new cultural heritage training for more than 200 people

Performance Measure(s)	2018/19 Baseline	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
3.1a Number of new tools and resources to support language, arts, culture and heritage revitalization ¹	18	14	24	18	25	26
3.1b Number of individuals receiving language training from FPCC ²	814	292	550	458	900	1,200
3.1c Number of individuals participating in FPCC arts workshops ³	48	96	100	131	135	135

¹Data source: Arts, Heritage and Language Departments, FPCC

²Data source: Language Department, FPCC

³Data source: Arts Department, FPCC

Discussion of Results

3.1a This performance measure includes resources developed for communities (such as learning and assessment tools, handbooks, videos, etc.) as well as resources developed for experts in the field (such as policy papers, fact sheets, templates and models). These resources assist communities in reaching their goals for language, arts and cultural heritage revitalization. The target for this performance measure is lower than planned as FPCC has developed more extensive tools and resources which require more time to create, such as an online language revitalization planning toolkit and an online heritage toolkit.

3.1b This performance measure counts the number of individuals who receive language training from FPCC. Due to several factors, the number of individuals receiving training was slightly below the target, but higher than the previous year. While this training is typically delivered in person, FPCC offered online training due to COVID-19, which decreased participation as there is a preference for in-person learning. In addition, FPCC did not require mentors to participate in

the online training for the Mentor-Apprentice Program and did not offer the Reclaiming My Language Program, resulting in fewer people trained overall.

3.1c This performance measure includes the number of individuals attending training for artists and arts organizations. The number of people participating in arts workshops was above the target because FPCC delivered more training sessions to support artists to prepare for their virtual performances at Indigifest.

Objective 3.2: Ensure FPCC programs are responsive to the needs of B.C. First Nations to deliver benefits to B.C. First Nations

Key Highlights

- Delivered more funding to communities than ever before
- Achieved a high level of satisfaction despite many social, health and environmental challenges faced this year

Performance Measure(s)	2018/19 Baseline	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
3.2a Grants delivered to communities ¹	\$11.4 M	\$20.4 M	\$23.9 M	\$25.4 M	\$23.9 M	\$23.9 M
3.2b Level of user satisfaction with FPCC ²	80%	94%	90%	93%	90%	90%

¹Data source: Finance Department, FPCC

²Data source: Arts and Language Department, FPCC

Discussion of Results

3.2a This performance measure tracks the amount of funding that goes directly to First Nations communities and individuals in B.C. to support arts, languages and cultural heritage. In 2021/22 FPCC exceeded the target, delivering more funding than ever before. By year-end, FPCC received more than \$18.1 million from the federal Department of Canadian Heritage to support language revitalization. It received more than \$3.36 million from the Province, as well as \$10 million from the First Peoples' Cultural Foundation that remained from the Province's \$50 million contribution to support language revitalization in 2018. It also received funding from other organizations, including NGOs.

3.2b This measure tracks user satisfaction through a question on all program final reports. The performance measure is important to FPCC as it provides direct guidance and feedback from program participants and grant recipients, allowing FPCC to be responsive to the needs of communities. This performance measure was exceeded. FPCC grant recipients were extremely satisfied with FPCC programming and these results show that FPCC programs are valued by communities.

Goal 4: Build awareness and appreciation for Indigenous languages, arts and culture in B.C. and promote the work of FPCC to communities, funders and leadership

Objective 4.1: Promote FPCC's work and its impacts

Key Highlights

- Promoted new First Peoples' Map in response to B.C. First Nations who requested a central, interactive platform to showcase B.C. First Nations heritage, languages, cultures and arts, which resulted in more than a 400% increase in site visits over the prior year
- Launched a campaign to promote the Decade of Indigenous Languages
- Published a record number of success stories (15) and news releases (10)

Performance Measure(s)	2018/19 Baseline	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
4.1a Number of followers engaged through FPCC social media streams ¹	17,500	23,807	23,000	25,186	24,000	25,000
4.1b Number of website visits ²	260,800	440,995	350,000	689,309	360,000	400,000

¹Data source: Communications Department, FPCC

²Data source: Communications, FirstVoices and Language Departments, FPCC

Discussion of Results

4.1a This performance measure reflects FPCC efforts to share information with the public around First Nations heritage, languages, cultures and arts in B.C. The target was surpassed because FPCC was able to allocate additional time and resources to create and deliver social media content.

4.1b This measure includes activity on all FPCC websites and continues to be an effective way to track interest in FPCC. The target was greatly surpassed primarily due to increased visits to the First Peoples' Map and First Voices because of increased promotion by FPCC. FPCC also continues to see increased traffic through its grant portal website for community grant applications and reporting.

Goal 5: Provide leadership on a provincial, national and global scale to support Indigenous arts, languages, culture and heritage revitalization

Objective 5.1: Position the organization as the go-to thought leader on Indigenous languages, arts, cultures and heritage in B.C., Canada and internationally

Key Highlights

- Successfully pivoted Indigifest, a public celebration of Indigenous arts and culture, to an online format

- Hosted four Cultural Heritage Advisory Committee meetings, which bring together experts from across B.C.
- Hosted gatherings of grant recipients to share key learnings and practices

Performance Measure(s)	2018/19 Baseline	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
5.1a Number of events, conferences and presentations FPCC staff attend ¹	123	16	30	34	75	90
5.1b Number of collaborative partnerships for FPCC ²	40	51	58	47	60	62

¹Data source: Language, Arts, Heritage and Operations Department, FPCC

²Data source: Language, Arts, Heritage and Operations Departments, FPCC

Discussion of Results

5.1a The number of events, conferences and presentations that FPCC staff attend is an indicator of the time and energy FPCC spends connecting with others and sharing expertise. Most events continued to be online this year and FPCC surpassed the target.

5.1b The number of collaborative partnerships is an indicator of the reach and impact of FPCC's role as a leader in the field. This measure includes formal partnerships, FPCC funders and organizations that FPCC assists with training and support. FPCC has partnerships in multiple sectors such as government, education, non-profits, Indigenous organizations, arts councils and research institutions. While FPCC was successful in strengthening relationships that resulted in record levels of funding to communities in 2021/22, the number of collaborative partnerships is lower than the target due to the time invested in strengthening funder relationships.

Financial Report

For the auditor's report and audited financial statements, [see Appendix B](#). These can also be found on the [First Peoples' Cultural Council website](#).

Discussion of Results

The FPCC has undergone rapid growth. With the expansion of FPCC programs over the past several years due to increased federal and provincial investments, FPCC's operational needs have increased.

Additional revenues are acquired through proposals to FPCC funders including the First Peoples' Cultural Foundation, the Government of Canada, the BC Arts Council, CreativeBC and various non-governmental organizations.

FPCC works with communities to ensure the funds are invested in initiatives that yield results. Costs such as salaries and office overhead have remained a low proportion of the FPCC budget.

FPCC closed the year ending on March 31, 2022, with a balanced budget. FPCC continued with past practice and did not carry any debt. FPCC's revenues and expenditures were greater than in any previous year.

The Financial Resource Summary Table on the following page provides a summary of operating results for the year ending March 31, 2022, as well as the prior fiscal year.

Financial Summary

(\$000)	2020/21 Actual	2021/22 Budget	2021/22 Actual	2021/22 Variance
Revenue				
Ministry of Indigenous Relations and Reconciliation	1,051	1,051	1,281	(230)
BC Arts Council	1,504	1,725	1,725	0
Other Provincial Ministries	301	320	360	(40)
Grants from Federal Ministries	6,772	6,258	11,454	(5,196)
Grants from Non-Governmental Organizations	15,269	19,772	15,589	4,183
Deferred Revenue	1,094	1,089	1,258	(169)
Interest and Other	20	205	11	194
Office Overhead Recoveries	81	66	61	6
Total Revenue	26,092	30,485	31,739	(1,253)
Expenses				
Language Programs	16,241	16,397	14,810	1,587
FirstVoices Programs	4,640	5,508	5,157	350
Arts Programs	2,290	2,630	3,663	(1,033)
Heritage Programs	460	3,377	5,602	(2,225)
Operating Expenses and Overhead				
Administrative Salaries/Benefits and Governance	1,403	1,382	1,363	20
Amortization	265	275	233	42
Other Operating Costs	793	916	911	7
Total Expenses	26,092	30,485	31,739	(1,253)
Annual Surplus (Deficit)	0	0	0	0
Total Debt	0	0	0	0
Accumulated Surplus/Retained Earnings	384	384	384	0
Capital Expenditures	155	175	25	150

Note 1: The above financial information was prepared based on current Generally Accepted Accounting Principles.

Variance and Trend Analysis

The following commentary reflects the dollar values reported in the Financial Resource Summary Table and comments on material variances that are over 1% of the total gross budget for 2021/22.

FPCC employs a system of close monitoring and forecasting to maintain a balanced budget throughout the year. Variances typically occur because FPCC applies for funding throughout the fiscal year, relying on partnerships with governments and philanthropic organizations to support grants and program delivery. This funding is often one-time (or soft funding) and as a result, future year budgets are unpredictable.

In 2021/22, FPCC had higher revenues than anticipated by the service plan. The variance in revenue is primarily due to increased funding from the federal government, which resulted in an opportunity to reduce the amount of revenue requested from the First Peoples' Cultural Foundation to support grants to communities.

The variance in expenses for 2021/22 is a result of several factors, most notably, heritage funding provided by the provincial government was allocated to the First Peoples' Cultural Foundation rather than FPCC. FPCC managed the projects on behalf of the Foundation. FPCC was also able to raise additional funds for Heritage programs, so the final variance in expenses is smaller than it might have been.

The FirstVoices Program expenses were lower with reduced costs related to salaries and benefits due to challenges attracting and retaining IT staff due to increased global demand for technology expertise.

Variances related to the Language Program expenses are a result of multiple factors, including higher costs related to wages and benefits and lower costs for contract services. Grants to communities for the language program were lower than anticipated due to timing and other factors. The federal government provided additional revenue for the language program.

The Arts program raised more funding than anticipated in the service plan due to COVID-19 relief funding that was provided by the BC Arts Council through the First Peoples' Cultural Foundation. As a result, FPCC was able to deliver more arts funding to communities than anticipated by the service plan.

Risks and Uncertainties

As an organization that relies on external funding, the greatest risk to FPCC's financial position is the lack of secure and predictable multi-year funding to support heritage, languages, cultures and arts. In response, FPCC is continuing to work with governments and the First Peoples' Cultural Foundation to secure long-term, predictable and sustainable funding to meet community needs. Currently there is not enough capacity and there are not enough resources for every community to deliver needed programming and services. Knowledge Holders who lead community programming are increasingly in demand by government and industry as we work towards reconciliation.

While the recent return to in-person gathering offers hope that the impacts of the pandemic may wane, the last two years have demonstrated uncertainty about the pandemic's impacts and the possibility that recurring restrictions may continue to affect community projects in the future.

Experience has shown that the pandemic can have diverse financial impacts. FPCC will continue to mitigate this risk by taking steps to reduce risks to people, especially our Elders, and seek opportunities to support communities in their work with additional funding. FPCC continues to manage this risk. For example, for in-person MAP training held early in 2022/23, FPCC required all participants to provide proof of vaccination.

The impacts of climate change, including fires, floods and destruction to cultural landscapes, poses a critical threat to the revitalization of First Nations heritage, languages, cultures and arts, which are inextricably linked to the land. FPCC continues to work in partnership with communities to identify innovative responses and adaptation strategies to deal with the impacts of the global health and climate crises.

There is growing awareness by the public about the impacts of cultural genocide and an increasing commitment to Indigenous rights and reconciliation. FPCC continues to advocate for First Nations heritage, language, culture and arts as a human right supported by legal commitments and for investments in these areas to contribute to economic growth and well-being for Indigenous people and all Canadians.

Appendix A: Additional Information

Organizational Overview

The First Peoples' Cultural Council (FPCC) mandate is to assist B.C. First Nations in their efforts to revitalize their heritage, language, culture and arts. Since 1990, FPCC has successfully distributed over \$118 million to B.C.'s First Nations communities for language, arts and culture projects. FPCC serves 204 B.C. First Nations, 34 languages and many First Nations people and Indigenous people as well as arts, culture and educational organizations. More details about FPCC's mandate, vision, mission, who we serve, and key partners are available on the organization's [About Us](#) page.

Corporate Governance

FPCC is governed by a [Board of Directors](#), comprising up to 13 members chaired by Carla Lewis. Carla is a member of the Gitdumden Clan of the Wet'suwet'en First Nation. The Board is comprised of B.C. First Nations members with the exception of one position held by a government representative, an assistant deputy minister, who provides strategic advice and insight on government processes.

The work of the Board is supported by three sub-committees: Governance, Finance and Audit and Human Resources and Compensation. In addition, the Board is supported by a 34-member [Advisory Committee](#), with one representative from each of the First Nations language groups in B.C. FPCC's governing legislation was amended in 2011 to include representation from all B.C. First Nations language groups on its Advisory Committee. This offers more flexibility, which is consistent with contemporary best practices that allow Crown corporations to determine their own structure and governance processes. As a result, it is possible for each language group to have a cultural representative to provide advice to the FPCC Board and staff.

Membership for both the Advisory Committee and the Board of Directors is sought through an open application process which is managed by the Board's Governance Committee. This open application process means that any B.C. First Nations individual can apply for membership. The Advisory Committee and 10 of the 13 Board members are all recommended for appointment by the Board's Governance Committee (and then appointed by the Minister of Indigenous Relations and Reconciliation) in addition to the three Board members directly appointed by the Minister.

Contact Information

First Peoples' Cultural Council

1A Boat Ramp Road Brentwood Bay, B.C. V8M 1N9

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info@fpcc.ca

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Appendix B: Auditor's Report and Audited Financial Statements



Financial Statements

First Peoples' Heritage, Language and
Culture Council

March 31, 2022

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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 13, 2022

Independent Auditors' Report

Grant Thornton LLP

Suite 650
1675 Douglas Street
Victoria, BC
V8W 2G5

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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)

	2022	2021
Financial Assets		
Cash and Banks	\$ 8,725	\$ 1,355
Accounts Receivable	4,594	915
GST Receivable	69	68
Due from Government	-	827
	13,388	3,165
Liabilities		
Accounts Payable	5,598	2,224
Deferred Revenue	8,094	1,444
	13,692	3,668
Net Financial Assets	(304)	(503)
Non-Financial Assets		
Tangible Capital Assets	600	811
Prepaid Expenses	88	76
Total Non-Financial Assets	688	887
Accumulated Surplus	\$ 384	\$ 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
Revenue			
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
Total Revenue	30,485	31,739	26,092
Expenditures			
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
Operating Expenses and Overhead			
Administration Salaries/Benefits & Governance	1,382	1,363	1,403
Amortization	275	233	265
Other Operating Costs	916	911	793
Total Expenses	30,485	31,739	26,092
Accumulated surplus at beginning of year	384	384	384
Accumulated surplus at end of year	\$ 384	\$ 384	\$ 384

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
Increase in net financial assets	100	199	110
Net financial assets at beginning of year	(503)	(503)	(613)
Net financial assets at end of year	<u>\$ (403)</u>	<u>\$ (304)</u>	<u>(503)</u>

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Statement of Cash Flows

as of March 31, 2022

(In Thousands of Dollars)

	2022	2021
Cash flows from operating activities		
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
	31,739	26,092
Cash used for grants and awards	(25,430)	(20,360)
Cash used for salaries and benefits	(3,670)	(3,479)
Cash recovered from (used for) materials and services	4,781	(4,642)
Cash flows from operating activities	7,420	(2,389)
Investing activity		
Purchase of tangible capital assets	(25)	(155)
Cash flow used by Investing activity	(25)	(155)
INCREASE (DECREASE) IN CASH FLOW	7,395	(2,544)
Cash and cash equivalents - beginning of year	1,355	3,899
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 8,725	\$ 1,355

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2022

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

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

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)

	March 31, 2022	March 31, 2021
Due from Federal Government	\$ -	\$ 827

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
	\$ 2,075	\$ 24	\$ -	\$ 2,099

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

<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
	\$ 600	\$ 811

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):

	2022	2021
<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
	\$ 31,739	\$ 26,092

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
	\$ 189

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

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