

# **First Peoples' Cultural Council**

**2022/23**

## **Annual Service Plan Report**

**August 2023**



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## Board Chair's Accountability Statement



The First Peoples' Cultural Council 2022/23 Annual Service Plan Report compares the organization's actual results to the expected results identified in the 2022/23 – 2024/25 Service Plan published in 2022. I am accountable for those results as reported.

A handwritten signature in dark ink, appearing to read 'Carla Lewis', written in a cursive style.

Signed on behalf of the Board by:

Carla Lewis  
Board Chair  
August 11, 2023

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## Letter from the Board Chair & CEO

Over the past five years, FPCC has undergone significant growth in its capacity to support First Nations' communities with funding, skills training and capacity mobilization. The past year was characterized by commitment and innovation in community-led cultural revitalization and FPCC provided more grant funding than ever before. FPCC and British Columbia (B.C.) First Nations are implementing programs and initiatives to revitalize First Nations arts, languages, heritage and culture. We are stronger together and our partnerships at the community and government level are creating an impact in communities.

To accomplish its goals in 2022/23, FPCC worked collaboratively with people leading revitalization work in communities and the Ministry of Indigenous Relations and Reconciliation, with regular meetings with the Minister and with ministry staff. Despite significant economic, environmental, health and social challenges, First Nations people continue to provide leadership. Their hard work to rebuild cultural systems impacted by colonization and to share, celebrate and strengthen their heritage, language, culture and arts is showing impacts across program areas.

FPCC's 2022 [Report on the Status of B.C. First Nations Languages](#) found much to celebrate. There has been a marked increase in semi-speakers and learners, which demonstrates that more First Nations people are engaged in learning their languages. The report identifies that there are more opportunities for pre-school children and adults to learn languages outside of the formal education system. Importantly, the report profiled families who are teaching their children First Nations languages at home as a first language – a true sign of the beginning of sustainable language regeneration.

FPCC completed a report on the impacts of the [Heritage Infrastructure Program](#) and found that these grants strengthen First Nations stewardship of cultural heritage, increase First Nations autonomy, and have impacts on economic development, language revitalization and knowledge transfer. This heritage program is unique in Canada and provides a model which has proven to be effective. FPCC increased the amount of arts grant funding and provided larger grant amounts for arts in 2022/23. Anecdotal feedback indicates this eased financial stress and enabled artists to focus more on aspects of their work such as protocols and work with mentors.

These indicators of success give cause for celebration of the work First Nations people are undertaking to protect their heritage, language, culture and arts. FPCC honours the many accomplishments resulting from the commitment of First Nations people to create and deliver language, culture and arts programs to benefit future generations. This work is good medicine during these challenging times and FPCC's community-based approach is delivering measurable results that have far-reaching impacts across the province.



Tracey Herbert  
CEO  
July 31, 2023

Carla Lewis  
Board Chair  
July 31, 2023

## Purpose of the Annual Service Plan Report

This annual service plan report has been developed 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, a Minister Responsible for a government organization is required to make public a report on the actual results of that organization's performance related to the forecasted targets stated in the service plan for the reported year.

## 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 [First Peoples' Cultural Council 2022/23 – 2024/25 Service Plan](#) and the actual results reported on in this annual report.

## 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 also plays an advisory role to government, as outlined in the First Peoples' Heritage, Language and Culture Act.

FPCC has a First Nations-led governance structure, with a First Nations board and advisory committee. FPCC engages directly with people leading revitalization and works with them to support community 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's vision is that First Nations languages, arts, cultures and heritage in B.C. are thriving. The knowledge and worldviews expressed through First Nations languages, arts, cultures and heritage are valued as essential to our collective well-being and human rights.

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.

## Operating Environment

FPCC's operating environment was shaped by the following factors in 2022/23:

*Community challenges:* Community capacity to revitalize First Nations languages, arts and cultural heritage were impacted by overlapping challenges, including:

- Staffing challenges, including staff shortages, challenges with recruitment and retention, employee absences due to high rates of illness (with COVID-19 outbreaks and other illnesses), and navigating transitions to remote and/or in-person work.
- Economic challenges due to high rates of inflation, including staff turnover, as well as higher project and salary costs.
- Environmental challenges due to climate-related emergencies such as floods, fires and heatwaves, which in some cases created long-term damage to community infrastructure.
- Social and emotional challenges due to the findings of residential school grave sites. These challenges have especially complex impacts on language revitalization, as the hard work of reclaiming languages which the residential school system aimed to destroy can activate intergenerational trauma in both learners and teachers.
- Technological challenges related to privately-owned language revitalization software.
- Mental health challenges related to stress caused by impacts of COVID-19 and ongoing healing from the impacts of colonization.
- Elder and Knowledge Keeper fatigue challenges related to a high demand for their expertise and their role and responsibilities in their communities and families.

*Labour market:* FPCC has directly experienced the impacts of labour market shortages and inflation. In response, FPCC continues work to attract and retain staff and has expanded its human resources strategy to support communities.

*Funding environment:* FPCC has been working hard to increase funding stability for language, arts and culture heritage revitalization. In 2022/23 FPCC received increased funding from the Government of Canada through the [Indigenous Languages Act](#). The Province of B.C. also provided nearly \$35 million to FPCC and First Peoples' Cultural Foundation, including operations funding that brings FPCC to a level on par with other B.C. Crown corporations and enables FPCC to fill staff positions as it works to create long-term sustainability for community-led programming. FPCC continues to work collaboratively with the provincial and federal governments to achieve long-term, predictable and sustainable funding to support the whole of its mandate and provide certainty for people in communities who are employed in revitalization work.

*Political environment:* Political support for First Nations languages, arts and cultural heritage has increased over the past few years. Both provincial and federal governments have enacted legislation to implement the [United Nations Declaration on the Rights of Indigenous Peoples](#), which offers protection for Indigenous languages, arts and cultural heritage. FPCC also supports the [Assembly of First Nations](#) Chiefs Committee on Languages and serves on the Technical Committee on Languages.

*Global environment:* At a global level, the United Nations launched the [International Decade of Indigenous Languages, 2022–2032](#). Funders and stakeholders are improving their understanding of Indigenous rights in relationship to languages, arts and heritage and are adapting policies and practices accordingly. For example, government funders are exploring opportunities to provide long term, predictable and sustainable funding to support revitalization of First Nations languages, arts and cultural heritage.

*Raising awareness:* Although FPCC had more funding than ever in 2022/23, there are still some communities who are not accessing it. FPCC has developed a community engagement strategy to reach out to these communities and support them with accessing funding.

While increased political support and funding has created more opportunities for heritage, language, culture and arts revitalization, there continues to be external challenges impacting communities. Despite these impacts, communities overall have increased programming, built skills and capacity, and adopted new and innovative approaches. Over the coming years, with long term strategic plans, First Nations communities will be increasingly well positioned to manage larger amounts of funding and engage in comprehensive efforts to revitalize their heritage, language, culture and arts.



## Report on Performance: Goals, Objectives, and Results

### **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**

Documenting First Nations languages is essential to revitalization. [FirstVoices](#) provides communities with access to a free resource to assist them with this work.

#### **Key results**

- Added three new language sites: ʔaʔuukʷiʔath, Syilx Language House, Gitxaala Sm'algyax.
- To enhance usability of FirstVoices.com through technology improvements, offered monthly FirstVoices webinars, reached over 175 members on the FirstVoices Facebook, and processed 946 tickets through the FirstVoices Service Desk.
- Collaborated with the Endangered Languages Project to host a 6-session cross-cultural Indigenous workshop series on tools, ideas, and challenges in Indigenous language technology, led by Indigenous community members from BC First Nations and Mayan Indigenous communities.

#### **Summary of progress made in 2022/23**

In 2022/23, FPCC began a significant rebuild of FirstVoices, FPCC's unique language technology platform. This involved developing new digital language resources, a new FirstVoices application framework, a provincewide keyboard consultation project, the development of an FPCC archival system for digitization project materials, and a digital images library with common words and phrases designed by a team of First Nations artists.

FirstVoices continued to expand technical skills training through offering a variety of webinars, expanding its online knowledge base and creating new animated videos on key topics related to language documentation.

FPCC updated the Language Technology Program to pilot development grants in 2021/22 and offered them again in 2022/23. This pilot provided targeted funds to communities to lead app and web development projects that mobilize language data from the FirstVoices platform. The projects actively engaged new learners with purpose-made learning resources, and resulted in skill development and knowledge transfer with the community. This unique funding stream exclusively invests in in-community development work with a focus on skill-building and career

development. In partnership with community FirstVoices teams, FPCC began research to guide the re-development of learning resources on FirstVoices.

## Performance measures and related discussions

Performance Measure	2018/19 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
1.1a Number of new data points added to FirstVoices.com <sup>1,2</sup>	13,493	72,719	38,000	27,167

Data source: FirstVoices team

<sup>1</sup> This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

<sup>2</sup> Data points include words, phrases, songs, stories and supporting media (audio, visual, images) and any other content that is created by communities to represent or support their archives on FirstVoices.com.

The number of data points was less than the target and lower than 2021/22 primarily because FirstVoices teams in communities focused on digitization of language resources (see performance measure 1.1b) and have not yet uploaded newly digitized resources. In addition, the FPCC FirstVoices team is updating the FirstVoices platform, which will make it easier and faster to upload data points in the coming years.

Performance Measure	2018/19 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
1.1b Number of language resources digitized <sup>1,2</sup>	275	65,385	1,125	42,876

Data source: FirstVoices team, final reports submitted through the FPCC grant portal as of May 16, 2023.

<sup>1</sup> This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

<sup>2</sup> Resources include audio-visual sources and textual documents.

This number was significantly higher than expected due to digitization of print resources this year. When digitized individually, papers and other loose texts can constitute a large volume of archival inventories. Archives in the initial stages of digitization often process a large backlog of these types of materials, which contribute to the high rates of converted resources.

## Objective 1.2: Increase the number of fluent speakers of B.C. First Nations languages

It is essential to increase the number of fluent speakers to support language revitalization. With aging speakers, and more languages than any other region in Canada, this work is increasingly urgent.

### Key results

- FPCC published its 2022 Report on the Status of B.C. First Nations Languages and the results demonstrated that since the last report in 2018, there has been an increase in semi-speakers and more than 3,000 new learners, growth of more than 20%. Adult

language learning opportunities have significantly increased since the last report. Results indicate that 1,634 adults participate in 95 programs averaging 5.29 hours of learning per week.

- FPCC's Mentor-Apprentice Program has grown from 110 teams in 2021/22—to 169 teams in 2022/23.
- FPCC piloted a new stream in the Mentor-Apprentice Program that supported a community cohort-approach to language learning. In this stream, multiple teams working in the same community can create a peer-learning network and receive support for a community-based coordinator. FPCC is continuing to develop and fine-tune this stream for maximum positive impact.

## Summary of progress made in 2022/23

FPCC continues to invest in community-based immersion projects and programs that lead to significant proficiency gains for learners. Over this last year, FPCC increased support to the Mentor-Apprentice teams by providing in-person training for the first time since 2019. FPCC also facilitated regular online gatherings for Mentor-Apprentice teams to contribute to peer-learning and motivation.

The 2022 Report on the Status of BC First Nations Languages revealed that there are now eight full-time adult immersion programs being delivered in communities throughout the province – an increase from the two reported in 2018. These programs provide more than 900 hours of immersion language instruction each year. Six received support from FPCC's Pathways to Language Vitality program and FPCC intends to provide additional funding support to all of these programs in 2023/24.

## Performance measures and related discussion

Performance Measure	2021/22 Actual	2022/23 Target	2022/23 Actual
1.2a Increase in language proficiency for Mentor-Apprentice Program participants <sup>1</sup>	95%	83%	96%

Data source: Self-evaluation by Mentor-Apprentice Program participants, final reports submitted through the grant portal as of May 16, 2023.

<sup>1</sup> This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

The increase in proficiency achieved by Mentor-Apprentice participants is consistent with prior-year actuals. The percentage increase may be due to the in-person training that was delivered in 2022/23 for the first time since 2019, as well as a return to in-person learning. In-person training provides a better foundation for new teams entering the program, supporting them to be more effective in their learning.

Performance Measure	2018/19 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
1.2b Number of language immersion opportunities funded by FPCC: <sup>1</sup>	586	2,963	2,500	3,665

Data source: Language Department, final reports submitted through the FPCC grant portal as of May 16, 2023.

<sup>1</sup> This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on [BC Budget website](#).

There was steady growth in immersion opportunities funded, compared to 2021/22. This increase is the result of shifts to COVID-19 restrictions, allowing immersion programs to increase enrolment. It is also the result of increased funding, enabling FPCC to support more immersion participants than ever before.

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

FPCC assists communities to build capacity in order to carry out the work of language revitalization.

#### Key results

- Continued to support communities to transition to long-term funding through language plans, with more communities than ever creating draft plans in 2022-23.
- Communities collectively created more than 7,000 resources to support language learning this year. These included resources such as narrated and illustrated stories shared online, song books with accompanying audio tracks, and immersion language lesson plans for adult learners.

#### Summary of progress made in 2022/23

The FPCC coaching team provided in-person and online coaching support to communities throughout B.C., including coaching visits with more than 32 communities and facilitating monthly virtual gatherings to provide training on language planning. FPCC is continuing to improve and enhance the Language Revitalization Planning Program to increase the number of completed plans and anticipates that more plans will be completed in the coming year with increased program support.

## Performance measures and related discussion

Performance Measure	2018/19 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
1.3a Number of language resources developed by communities with FPCC funding <sup>1</sup>	593	1,229	500	2,903

Data source: Language Department, FPCC, final reports submitted through the FPCC grant portal as of May 16, 2023.

<sup>1</sup> This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#). This number includes lessons, books, handouts, worksheets, numbers of hours of recordings and radio content, language nest resources, and videos of recorded interviews with speakers and students. Finally, this number also includes hours of recorded spoken language, which are essential resources for language learners who have limited access to fluent speakers. For the purpose of this reporting measure, each hour recorded is counted as one resource.

This number is higher than expected in part due to the hard work of communities. During the COVID-19 pandemic, there was increased focus on resource creation when meeting in-person was not possible. It is also the result of increased funding that has supported the creation of more materials.

Performance Measure	2018/19 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
1.3b Number of communities developing language revitalization plans with FPCC support <sup>1</sup>	0	13	30	15

Data source: Language Department. final reports submitted through the FPCC grant portal as of May 16, 2023.<sup>1</sup> This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

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.

The need for engagement resulted in delays for many communities that are involved in the planning process due to staff turnover, limitations on gatherings due to COVID-19, and other issues. As a result, the actual number of communities developing language plans is lower than the target. The figure includes four plans that are fully approved and 11 draft plans that are in development.

## **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 Indigenous artists and investing in the growth of community capacity for arts and infrastructure**

Funding, capacity and infrastructure are key to support the vitality of First Nations art forms.

#### **Key results**

- The FPCC arts programs saw an increase in submissions, from 288 applications in 2021/22 to 385 applications in 2022/23.
- Awarded higher maximum amounts of arts funding to applicants than in previous years, increasing most grants by 25-50 percent.
- The heritage program revised its funding model to enhance program accessibility and funded a total of 70 new projects in 2022/23.

#### **Summary of progress made in 2022/23**

With additional funding from the Province, FPCC expanded funding for both arts and cultural heritage, creating more opportunities for revitalization. FPCC dedicated considerable time to supporting individual community members with their applications.

Supporting diverse art forms is critical to ensure the stories and the governance that exists within the stories are maintained across the generations. B.C. First Nations arts consist of multi-disciplinary forms of storytelling including weaving, songs, dance and more. All share significant and important historical teachings that govern how B.C. First Nations people conduct themselves. The art forms that include new ways of expressing stories reflect current realities First Nations communities are experiencing and are important to build understanding, both for communities and the settler populations that exist within those landscapes.

For example, through the Braided Knowledge grant, FPCC supported the Nusa: Storytelling from the Land, Sea and Sky project, where high quality “nusa” storytelling recordings were created with seven Elders, including legends, true stories, memories from their homelands and personal recollections in Bakwámkala and English. Youth apprentices were involved, when possible, to learn from Elders and to practice interview and recording techniques. Elders also told “nusa” (stories) to youth during a summer learning camp, and students and Elders collaborated to make a stop motion animation of the Dzunuḱwa legend, combining student art with the Elder voices.

FPCC provided funding for Indigenous artists practicing a variety of art forms, including through the Arts Infrastructure Program, which supports facilities and systems for First

Nations communities and organizations such as structural renovations, operational funding creative development and internships for capacity building.

### Performance measures and related discussion:

Performance Measure	2018/19 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
2.1a Number of individuals involved in FPCC arts projects <sup>1</sup>	1,500	2,503	1,200	4,214

Data source: Arts Department, final reports submitted through the FPCC grant portal as of April 19, 2023.

<sup>1</sup> This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

<sup>2</sup>Data points include words, phrases, songs, stories and supporting media (audio, visual, images) and any other content that is created by communities to represent or support their archives on FirstVoices.com.

The number of individuals involved in FPCC arts projects was significantly higher than the target because FPCC increased the amount of arts grant funding and the value of grants (creating opportunities for more participants). FPCC also increased support for applicants to access grant funding.

Performance Measure	2018/19 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
2.1b Number of funding partners in arts and heritage <sup>1</sup>	5	11	9	8

Data source: Finance Department, FPCC program managers

<sup>1</sup> This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

Although pursuing new funding partnerships remains important, the number of funding partners for arts and heritage is lower than target due to an increase in program funding from the Province through the First Peoples' Cultural Foundation. Other funders include the Department of Canadian Heritage, BC Arts Council, Margaret A. Cargill Philanthropies, Creative BC, Tamalpais Trust through RSF Social Finance, the Ministry of Municipal Affairs through First Peoples' Cultural Foundation and the Ministry of Tourism, Arts, Culture and Sport, which provided \$750,000 to the First Peoples' Cultural Foundation to support repatriation pilot projects.

## **Goal 3: Support First Nations communities and individuals in B.C. to meet arts, language, culture and heritage revitalization goals by providing tools, resources and training**

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

Training, tools and resources are required to assist First Nations to meet their revitalization goals.

#### **Key results**

- Significantly increased training opportunities: 72% increase in language training participants; 120% increase in arts training participants.
- Expanded FirstVoices Knowledge Base with new articles, tutorials and videos.
- Developed and promoted a [cultural heritage stewardship toolkit](#) and a variety of significant language revitalization research papers, tools and [resources](#).

#### **Summary of progress made in 2022/23**

FPCC created a number of resources in 2022/23 designed to build skills in communities and gather information about the landscape of art, language and cultural revitalization. These include the 2022 Report on the Status of B.C. First Nations Languages, Language Gathering & Collection Guide, Language Revitalization Planning Toolkit, Language Nest Online Toolkit, the Linguists Code of Conduct, the Cultural Heritage Stewardship Toolkit, and A Review of Federal and Provincial Legislation Implicating Indigenous Heritage in B.C. FPCC also continued to update the First Peoples' Map – a public online resource which provides detailed information about First Nations languages, arts and cultural heritage in B.C.

FPCC offered a variety of skills training opportunities, many of which returned to in-person delivery in 2022/23, leading to a significant increase in participants. One notable event was the highly successful FPCC music retreat, a four-day immersive professional development program for 11 Indigenous music artists from around the province. It provided an opportunity for participants to develop artistic and business skills, music networks and expand industry and cultural knowledge. The music retreat was funded through Creative BC Through Amplify BC and the BC Arts Council.



**Performance measures and related discussion:**

<b>Performance Measure</b>	<b>2018/19 Baseline</b>	<b>2021/22 Actual</b>	<b>2022/23 Target</b>	<b>2022/23 Actual</b>
3.1a Number of new tools and resources to support language, arts, culture and heritage revitalization <sup>1</sup>	18	18	8	11

Data source: Arts, Heritage and Language Departments

<sup>1</sup>This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

The number of resources created by FPCC surpassed the target for this year with a wide variety of resources to support technical skills and access to information for language, arts and culture revitalization. Although fewer resources were developed than the prior year, three of the new resources were more substantial toolkits that were developed over multiple years.

<b>Performance Measure</b>	<b>2018/19 Baseline</b>	<b>2021/22 Actual</b>	<b>2022/23 Target</b>	<b>2022/23 Actual</b>
3.1b Number of individuals receiving language training from FPCC <sup>1</sup>	814	458	250	789

Data source: Language Department

<sup>1</sup>This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

The number of individuals receiving language training was higher than the target due to the return to in-person training for the Mentor Apprentice Program and Language Nests. In-person training was complemented by online training, allowing for increased training opportunities. In addition, increased funding enabled FPCC to support more participants enrolled in program-specific training opportunities.

<b>Performance Measure</b>	<b>2021/22 Actual</b>	<b>2022/23 Target</b>	<b>2022/23 Actual</b>
3.1c Number of individuals participating in FPCC arts and heritage workshops <sup>1</sup>	131	70	285

Data source: Arts and Heritage Departments,

<sup>1</sup>This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

Workshops are a form of training. The number of individuals participating in arts and heritage workshops is higher than the target due to the return to in-person training. In-person training was complemented by online training, allowing for increased participation.

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

FPCC, as a First Nations-governed organization, is led by people in First Nations in B.C. who are leading revitalization throughout the province.

### Key results

- To support FPCC in responding to community needs, the Province of B.C. provided nearly \$35 million in 2022/23.
- Revised arts and cultural heritage funding models to enhance program accessibility by reducing the administrative burden for applicants.
- Responded to more than 1,000 requests for support from arts and heritage grant applicants.
- Engaged directly with people working in revitalization in communities on multiple initiatives, and with the FPCC Advisory Committee to gather input to develop a community engagement plan that aims to have B.C. First Nations understanding the impacts of FPCC programs and increase the number of Nations that are accessing funding.

### Summary of progress made in 2022/23

Over the past several years, FPCC has been streamlining grant applications and combining grant streams, so communities can undertake multi-year and multi-disciplinary projects under one grant, making funding more accessible and less of an administrative burden for communities.

FPCC also increased the amount of grants and provided tailored support to applicants. As the number of applicants has increased, FPCC has observed a need for additional coaching and support and is working towards developing the staff capacity and resources.

FPCC also introduced new grant streams in response to community needs, including piloting a heritage repatriation grant. Supported by \$750,000 in funding from the Ministry of Tourism, Arts, Culture and Sport (provided to FPCC through the First Peoples' Cultural Foundation), FPCC committed funding to 16 repatriation projects throughout B.C. through an Expression of Interest process.

Performance Measure	2018/19 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
3.2a Grants delivered to communities <sup>1</sup>	\$11.4 M	\$25.4 M	\$25.9 M	\$30.69 M

Data source: Finance Department, Audited Financial Statements

<sup>1</sup>This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

The 2022/23 results are higher than the target due to increased funding from the Province, including operations funding, as well as funding from the Department of Canadian Heritage.

Performance Measure	2018/19 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
3.2b Level of user satisfaction with FPCC <sup>1</sup>	80%	93%	90%	95.5%

Data source: Arts, Heritage and Language Departments, based on data included in final reports submitted through the FPCC grant portal.

<sup>1</sup>This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

The results for user satisfaction were higher than anticipated, likely due to a return to in-person events and increased outreach and connection between FPCC staff and First Nations community members.

## **Goal 4: Build awareness and appreciation for First Nations 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**

FPCC's efforts to promote the work being done to revitalize First Nations cultures throughout B.C. serves to build understanding, appreciation and support by the general public.

#### **Key results**

- Increased engagement across all platforms: Instagram, Facebook and LinkedIn
- Developed a communications plan to diversify FPCC communications approaches and increase effectiveness.
- Developed a community engagement strategy to guide targeted outreach to First Nations communities in B.C.
- Added heritage sites to the First Peoples' Map so the public can learn about First Nations heritage in B.C.

#### **Summary of progress made in 2022/23**

A return to in-person events created opportunities to attract more followers on social media and share information about FPCC with a wider audience. FPCC also entered a new partnership with Knowledge Network to develop a series of short films about language, arts and cultural heritage revitalization.

To raise public awareness, FPCC increased media relations efforts. For example, the release of the 2022 Report on the Status of BC First Nations Languages garnered significant media interest, including four television news spots, six radio interviews and 18 print and online articles. In total, FPCC was engaged with six news releases during the fiscal year, including an announcement about the recipients of the Heritage Infrastructure Program that is supported by the BC150 Time Immemorial Fund. FPCC also collaborated with the Ministry of Indigenous Relations and Reconciliation to host a media event to announce provincial funding in support of the FPCC mandate.

## Performance measures and related discussion

Performance Measure	2018/19 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
4.1a Number of followers engaged through FPCC social media streams <sup>1</sup>	17,500	25,186	26,800	30,315

Data source: Communications Department.

<sup>1</sup>This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

This performance measure was higher than the target due to consistent social media posting, increased in-person connections with community members, media coverage and improved social media analytics to inform social media strategies. More significant campaigns also attracted attention and increased followers. The data is gathered quarterly directly from social media channels.

Performance Measure	2018/18 Baseline	2021/22 Actual	2022/23 Target	2022/23 Actual
4.1b Number of website visits <sup>1</sup>	260,800	689,309	450,000	751,384

Data source: Communications Department, gathered via Google Analytics.

<sup>1</sup>This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

The number of website visits was higher than the target due to an increase in the number of visits to the First Peoples' Map, and increased FPCC participation at conferences and events.

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

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

B.C. is a leader in revitalization and FPCC serves as a model for other jurisdictions around the world. Sharing our knowledge and learnings to assist other Indigenous Peoples reflects our values as a First Nations-governed organization.

#### **Key results**

- Worked with the British Columbia Assembly of First Nations and the National Assembly of First Nations on a new funding model to support the Indigenous Languages Act.
- Submitted a brief to the Standing Committee on Indigenous and Northern Affairs to support their Indigenous Languages Study.
- Conducted a [Review of Federal and Provincial Legislation Implicating Indigenous Heritage in B.C.](#) to inform heritage stakeholders.
- Engaged in international efforts to raise awareness about First Nations languages through participation in UNESCO's Decade of Indigenous Languages and support for the FPCC-affiliated Endangered Languages Project.

#### **Summary of progress made in 2022/23**

FPCC participated in a number of important opportunities to promote cultural revitalization, including participating in the high-level launch of the United Nations Decade of Indigenous languages. The FPCC CEO is also the B.C. technical representative to the AFN Chiefs Committee on Language, which supports the implementation of Indigenous Language Act and works to ensure that B.C. receives a fair allocation of funding as the home of more than half of the Indigenous languages in the country.

The FPCC-affiliated international Endangered Languages Program had a successful year, bringing global attention to the needs of Indigenous languages and offering numerous resources and training opportunities utilized by language revivalists throughout the world, including a language revitalization helpdesk and global directory to provide a one-stop resources for language champions.

FPCC also engaged with the national heritage organizations and the federal government on a new museum policy and the proposed [Bill 23](#).

**Performance measures and related discussion:**

<b>Performance Measure</b>	<b>2018/19 Baseline</b>	<b>2021/22 Actual</b>	<b>2022/23 Target</b>	<b>2022/23 Actual</b>
5.1a Number of events, conferences and presentations FPCC staff attend <sup>1</sup>	123	34	15	35

Data source: Language, Arts, Heritage and Operations departments.

<sup>1</sup>This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

This performance measure was higher than anticipated because the lifting of COVID-19 restrictions allowed for more attendance at in-person events. The addition of new staff in key areas also created opportunities for FPCC to participate in more events than planned.

<b>Performance Measure</b>	<b>2018/19 Baseline</b>	<b>2021/22 Actual</b>	<b>2022/23 Target</b>	<b>2022/23 Actual</b>
5.1b Number of collaborative partnerships for FPCC <sup>1</sup>	40	47	45	59

Data source: Languages, Arts, Heritage and Operations Departments, FPCC.

<sup>1</sup> This performance measure was not carried forward in the latest service plan. For more details on forward-looking planning information, including the performance measure and current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

The number of collaborative partnerships is higher than anticipated due to a combination of factors, including increased staffing and changes to COVID-19 restrictions. This measure includes FPCC's formal and informal partnerships and funders, members of networks and others. The number of collaborative partnerships reflects the reach and impact of FPCC's role as a leader in the field.

## Financial Report

For the auditor's report and audited financial statements, see [Appendix B](#). These documents 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, as examples, the First Peoples' Cultural Foundation, the Government of Canada 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 small proportion of the FPCC budget.

FPCC closed the year ending on March 31, 2023, 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, 2023, as well as the prior fiscal year.



## Financial Summary

(\$000s/\$m)	2021/22 Actual	2022/23 Budget	2022/23 Actual	2022/23 Variance
<b>Revenues</b>				
Ministry of Indigenous Relations and Reconciliation	1,281	7,600	7,600	0
BC Arts Council	1,725	1,725	1,725	0
Other Provincial Ministries	360	500	322	178
Grants from Federal Ministries	11,454	23,100	13,735	9,365
Grants from Non-Governmental Organizations	15,589	1,412	7,899	(6,487)
Deferred Revenue	1,258	0	7,390	(7,390)
Interest and Other	11	140	553	(413)
Office Overhead Recoveries	61	0	0	0
<b>Total Revenue</b>	<b>31,739</b>	<b>34,477</b>	<b>39,224</b>	<b>(4,747)</b>
<b>Expenses</b>				
Language Programs	14,810	25,808	15,446	10,362
FirstVoices Programs	5,157	489	6,746	(6,257)
Arts Programs	3,663	2,225	6,089	(3,864)
Heritage Programs	5,602	1,552	6,249	(4,697)
<b>Operating Expenses and Overhead</b>				
Administrative Salaries/Benefits and Governance	1,363	2,699	1,764	935
Amortization	233	260	220	40
Other Operating Costs	911	1,443	2,710	(1,267)
<b>Total Expenses</b>	<b>31,739</b>	<b>34,477</b>	<b>39,224</b>	<b>(4,747)</b>
<b>Annual Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Debt</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Accumulated Surplus/Retained Earnings</b>	<b>384</b>	<b>384</b>	<b>384</b>	<b>0</b>
<b>Capital Expenditures</b>	<b>25</b>	<b>0</b>	<b>104</b>	<b>104</b>

<sup>1</sup> 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 2022/23.

FPCC employs a system of close monitoring and forecasting to maintain a balanced budget throughout the year. FPCC relies on funding from a diverse number of funders. 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 2022/23, FPCC had higher revenues than anticipated by the service plan. The variance in revenue compared to the 2022/23 service plan budget is primarily due to \$25 million in increased program funding from the B.C. Provincial Government paid directly to First Peoples' Cultural Foundation, a Non-Governmental Organization, to be allocated over three years. The first year of this funding (\$6.487 million) was allocated to FPCC from the Foundation in 2022/23 is the primary reason for increased revenues from Non-Governmental Organizations compared to budget. In addition, deferred revenue from the prior year (not anticipated in the service plan) shifted some of the Federal grant money from the prior fiscal into 2022/2023.

The budget variance for program expenses for 2022/23 is a result of increased funds from the Province. The language program was below plan due to receiving fewer applications than anticipated, additional language funding streams, and the deferred revenue carried over from the prior year. Administrative salary expenses were below budget due to a slower onboarding process and more employment vacancies than anticipated. Other operating costs increased due to increased direct investment in community resources.

## 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 Elders, and seek opportunities to support communities in their work with additional funding.

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: Progress on Mandate Letter Priorities

The following is a summary of progress made on priorities as stated in the 2021/22 Mandate Letter from the Minister Responsible.

2021/22 Mandate Letter Priority	Status as of March 31, 2023
Support Indigenous communities to reach goals through delivering successful language, arts, and cultural heritage programs by providing funding grants, coaching, resources, professional development and training.	<ul style="list-style-type: none"> <li>• In progress</li> <li>• Provided \$30.69 million in grants, coaching visits to more than 32 communities, developed 11 new tools and resources and provided communities with access to training.</li> </ul>
Provide advice and increase collaboration with B.C. government ministries whose mandates intersect with FPCC's on the policy and actions required to meet government's commitments to implement the Declaration on the Rights of Indigenous Peoples Act and the Truth and Reconciliation Commission Calls to Action that relate to languages, culture, arts, and heritage.	<ul style="list-style-type: none"> <li>• In progress</li> <li>• Collaborated with multiple government organizations to support the Declaration on the Rights of Indigenous Peoples Act and the Truth and Reconciliation Commission Calls to Action, including the Ministry of Indigenous Relations and Reconciliation, Equity in Government Service Delivery - Working Group, and the Inclusive Names Services group from Citizen's Services.</li> <li>• Advanced Youth Empowered Speakers program to support the next generation of language teachers.</li> </ul>
Design and implement Indigenous language, arts and cultural heritage programming that will most effectively transmit cultural knowledge to new generations and achieve mandate.	<ul style="list-style-type: none"> <li>• In progress</li> <li>• Delivered 18 grants and programs, plus funded 16 projects to assist communities with repatriation work.</li> </ul>

2021/22 Mandate Letter Priority	Status as of March 31, 2023
<p>Continue to raise the profile of the importance of protecting, revitalizing, and enhancing Indigenous languages, arts, and cultural heritage in B.C. by promoting the work of the FPCC, community partners, and other stakeholders around the province and across Canada.</p>	<ul style="list-style-type: none"> <li>• In progress</li> <li>• Spoke at multiple events, produced research, issued six news releases and shared success stories about community leadership; increased followers on social media and increased in website visits.</li> <li>• Released the 2022 <a href="#">Report on the Status of B.C. First Nations Languages</a>.</li> </ul>

## Appendix B: Auditor's Report and Audited Financial Statements



Financial Statements

First Peoples' Heritage, Language and  
Culture Council

March 31, 2023

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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 17, 2023

## Independent Auditors' Report

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**Grant Thornton LLP**

Suite 650  
1675 Douglas Street  
Victoria, BC  
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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, 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.



Chartered Professional Accountants

Victoria, Canada  
May 17, 2023

# FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

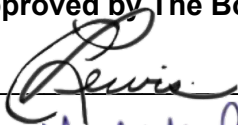
## Statement of Financial Position

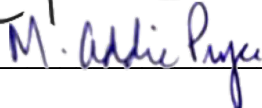
as of March 31, 2023

(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:

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
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	2023	2022
Acquisition of tangible capital assets	\$ (154)	\$ (104)	\$ (25)
Amortization of tangible capital assets	260	220	233
	<u>106</u>	<u>116</u>	<u>208</u>
Acquisition of prepaid expense	-	(22)	(9)
<b>Increase in net financial assets</b>	<u>106</u>	<u>94</u>	<u>199</u>
<b>Net financial assets at beginning of year</b>	<u>(304)</u>	<u>(304)</u>	<u>(503)</u>
<b>Net financial assets at end of year</b>	<u>\$ (198)</u>	<u>\$ (210)</u>	<u>\$ (304)</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>	\$ 8,725

# 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

### 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

