

The First Peoples' Cultural Council

2023/24 Annual Service Plan Report

August 2024



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Board Chair's Accountability Statement



The First Peoples' Cultural Council 2023/24 Annual Service Plan Report compares the organization's actual results to the expected results identified in the 2023/24 – 2025/26 Service Plan published in 2023. The Board is accountable for those results as reported.

Signed on behalf of the Board by:

A handwritten signature in cursive script that reads "Carla George".

Carla George
Board Chair,
August 09, 2024

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Letter from the Board Chair & CEO

In many ways, 2023/24 was a year of celebration. FPCC provided a record-setting \$48.6 million in grant funding to assist First Nations communities in their work to revitalize arts, heritage and languages.

The funding is producing important results. In November 2023, FPCC staff, board and members of the advisory committee were thrilled to join Chief Michael Recalma and members of Qualicum First Nation to celebrate the re-awakening of the pentl'ach language.

In February 2024, on International Mother Language Day, FPCC joined with the First Peoples' Cultural Foundation and community language teams to launch the new FirstVoices platform. FirstVoices is a suite of open-source technology tools communities use to create language sites that support language learning. Attendees included elected leaders, representatives from government, the Canadian Commission for UNESCO and the international Endangered Languages Project.

FPCC used these opportunities and others to raise the profile of the life-changing work communities are doing to revitalize their cultures. For example, FPCC worked with the Royal BC Museum to reopen the Our Living Languages exhibit, one of the most popular exhibits in the museum's history. The exhibit was co-created with First Nations in British Columbia (B.C.) and demonstrates the innovative work of language champions who are acknowledged around the world as leaders in community-based language revitalization.

FPCC collaborated with B.C. government ministries to address government's commitments to implement the [Declaration on the Rights of Indigenous Peoples Act](#) and the [Truth and Reconciliation Commission Calls to Action](#). Among other initiatives, we provided input for the Heritage Conservation Act Transformation Project and produced the [New National Museum Policy Position Paper](#) with the BC Museums Association that centres on Indigenous rights and autonomy.

The FPCC board worked to update and Indigenize the FPCC governance manual in 2023/24. In addition to participating in cultural activities, board members received training in governance, finance and supporting a respectful workplace. We also received a presentation on the Province's distinctions-based approach to advancing reconciliation and implementing the United Nations Declaration on Rights of Indigenous Peoples.

We worked closely with the Ministry of Indigenous Relations and Reconciliation. The FPCC Board Chair and CEO met quarterly with the Minister to keep the ministry aware of results and emerging issues, including a growing need for community revitalization funding.

As communities have progressed in their language revitalization work, demand for funding has grown. In 2023, FPCC secured a five-year agreement with the Department of Canadian Heritage for \$15.9 million in funding annually to March 2028; however, FPCC issued an Expression of Interest in late 2023/24 and responses totalled \$70 million, which is an indication of the level of need.

FPCC provided a federal [prebudget submission](#) and met with decision makers in Ottawa with the aim of maintaining funding levels for B.C. First Nations through the [Indigenous Languages Act](#), which indicates Canada is committed to providing, “adequate, sustainable and long-term funding for the reclamation, revitalization, maintenance and strengthening of Indigenous languages.” In Budget 2024, Canada renewed \$45 million for Indigenous languages, of which \$30.9 million is available to First Nations across Canada for community-based language revitalization. Funding at this level does not reflect the commitment in the legislation. As identified in the Province’s 2023/24 [Annual Report on the Declaration Act on the Right of Indigenous Peoples](#) Act, although there has been consistent progress, current funding levels are insufficient to meet the needs for language revitalization in B.C. First Nations communities and Knowledge Keepers with specialized knowledge and skills need and value funding and supports that enable them to capture and transfer their knowledge.

With a commitment to supporting both the Federal and Provincial governments in their efforts to implement the UN Declaration of Indigenous Peoples, FPCC will continue to collaborate with B.C. and Canada to advance discussions that support the long term, sustainable and predictable funding that is required to revitalize of First Nations arts, heritage and languages.



Tracey Herbert
August 09, 2024



Carla George
August 09, 2024

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 <https://fpcc.ca/wp-content/uploads/2021/04/51992-FPCC-Mandate-Letter-2021-22-Signed.pdf> plan for the reported year.

Strategic Direction

The strategic direction set by Government in 2020 and expanded upon in the Board Chair's 2021 Mandate Letter [and 2023 Mandate Letter](#) from the Minister Responsible shaped the goals, objectives, performance measures and financial plan outlined in the First Peoples' Cultural Council [2023/24 – 2025/26 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 has a First Nations-led governance structure with a First Nations board and advisory committee.

FPCC's purpose, as laid out in the Act, is to provide leadership for the revitalization of First Nations arts, heritage and languages in B.C. FPCC also plays an advisory role to government. 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 arts, heritage and languages. 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 arts, heritage and languages 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

Multiple factors in the external operating environment impacted FPCC operations in 2023/24.

Over the past five years, FPCC has had access to increased and sustained funding to support grants, training and resources, enabling many communities to build capacity. This has been critical, as the continued decline in the number of fluent speakers and Knowledge Keepers has the greatest impact on the FPCC mandate and revitalization work in B.C. It creates an urgency for action for all First Nations people and for the organizations who support their work.

Climate change continued to have an outsized impact in First Nations communities in 2023/24. For example, one repatriation project had to bring ancestral remains out of community to protect them from fire last year. Revitalization work can experience long delays as a result of recovery periods as a result of climate change impacts. For example, Lytton lost valuable records as a result of the fire of 2021 and were only able to re-initiate work in late 2022/23.

At the same time, a commitment to reconciliation and implementation of the [UN Declaration on the Rights of Indigenous Peoples](#) by both the Provincial and Federal governments has resulted in growing interest in FPCC expertise, research and policy advice. Grant funding and supports increased over the past decade, and many communities have been training staff, creating jobs and building the types of systems that are right for their community, generating momentum while delivering effective programs that meet community interests and needs. As demand for community revitalization funding increased, FPCC worked to secure additional funding to meet community needs. Given the growing demand for funding and the Province's distinction-based approach, FPCC continued to focus its grants to support First Nations people of B.C. and the organizations that represent them.

FPCC, which is reliant on multiple funders, also experienced challenges associated with the timing of receiving funding in 2023/24. In 2023/24 FPCC received funding for arts revitalization in the second quarter, and for language revitalization in the third quarter, resulting in delays to program launches. This impacts both FPCC operations and the communities that are dependent on funding for program delivery. For example, while FPCC was able to extend timelines so work could be completed, final reports from projects will not be available until later in 2024/25, impacting reporting on targets, as detailed throughout this report.

Innovative and secure technology is central to FPCC operations and employees worked together to identify opportunities to improve the grant process and reduce non-value-added administrative tasks through moving to a new grant management system and portal that will be launched in 2024. With ongoing funding to support FPCC operations, FPCC made staffing changes in its Information Management and Information Technology department in the past year to improve security, efficiency and build corporate knowledge by adding skilled staff resources to carry out work that was previously outsourced.

Report on Performance: Goals, Objectives, and Results

The following goals, objectives and performance measures have been restated from the 2023/24 – 2025/26 service plan. For forward-looking planning information, including current targets for 2024/25 – 2026/27, please see the latest service plan on the [B.C. Budget website](#).

Goal 1: First Nations languages, arts, cultures and heritage in B.C. are thriving.

This goal reflects the FPCC vision and the desired outcome that First Nations across B.C. will be fully supported in reaching their revitalization goals. FPCC will assist communities with training and resources, assist people to digitize community language resources and with materials that support communities with repatriation efforts.

Objective 1.1: Increase the number of people from First Nations in B.C. who are speaking and transferring knowledge of their languages, arts and heritage.

The number of fluent speakers of First Nations languages continues to decline. Increasing the number of speakers and number of people who are transferring knowledge is critical to revitalization.

Key results

- Increased in-person outreach with more than 85 community workshops and community visits.
- Provided training to more than 4,026 people, surpassing targets.
- Expanded the digitization program to increase the number of resources digitized, with a total of more than 68,300 datapoints (words, phrases and other content) on the FirstVoices language platform by year-end.
- Funded eight communities in a pilot that enables strategic implementation of long-term language revitalization plans with a single funding agreement.
- Supported 217 apprentices engaged with one-on-one language learning through the Youth Empowered Speakers Program and the Mentor-Apprentice Program.

Summary of progress made in 2023/24

Staff increased in-person outreach to communities to increase awareness, support community projects and deliver training. FPCC staff provided training through 68 in-community language workshops and community visits and visited 13 communities sharing information and providing training related to First Nations arts. For example, FPCC worked with one remote community to hire an arts coordinator to implement a two-year music revitalization pilot to

bring music back to the community. Activities included a one-day music festival with neighbouring communities from their nation. Community youth were invited to learn from established musicians with an opportunity to learn and play together.

In support of the International Decade of Indigenous Languages 2022–2032, FPCC launched a summer learning series in August 2023. Staff provided two one-week sessions of practical, hand-on language revitalization skills training for people who were new to language revitalization work, with more than 90 participants from across B.C.

Language documentation is a priority to ensure languages are available for future generations. To support that work, FPCC launched a new FirstVoices platform in early 2024. FirstVoices is a suite of open-source technology tools for Indigenous language learning designed to support multiple languages, dialects, written and spoken materials, keyboards, apps and recordings on [FirstVoices.com](https://firstvoices.com). Communities can use the platform to create unique languages sites. The new design is more user-friendly and provides the opportunity for mobile apps and keyboards with offline access. FPCC consulted with more than 250 First Nations users to support this work. With the new platform, the number of language resources digitized has continued to grow and there were more than 68,300 datapoints (words, phrases and other content) on FirstVoices community sites by year-end.

FPCC also developed other new resources for communities, including an arts project planner and a repatriation assessment and budgeting tool. In keeping with FPCC's community development approach, a workbook and template were created to assist communities with resiliency planning to support language revitalization. The tool, which considers spiritual and social considerations in addition to other factors, such as environmental risks and opportunities, can be used for multiple applications to support cultural revitalization.

Objective 1.2: Increase opportunities for people from First Nations in B.C. to revitalize arts and heritage.

The rich diversity of cultures and aging Knowledge Holders creates increasing urgency for larger and longer-term investments in arts and heritage.

Key results

- Increased arts and heritage grants over the year prior, with more than \$12.5 M in grants to communities.
- Launched a Braided Infrastructure pilot program to fund projects that conserve, repair or develop First Nations' arts, cultural heritage and language infrastructure.
- Completed Indigenous Heritage Vitality research framework.
- Completed research on repatriation, with a report and costing tools due to be released in 2024/25.

Summary of progress made in 2023/24

FPCC delivered more arts and heritage funding to communities than ever before, with \$7.2 million in heritage funding and \$5.4 million in arts funding. Funders included the BC Arts Council, Creative BC, the First Peoples' Cultural Foundation and its funders, including the Ministry of Indigenous Relations and Reconciliation and the Ministry of Tourism, Arts, Culture and Sport. Multi-year heritage projects, funded through the First Peoples' Cultural Foundation through the BC 150 Time Immemorial grant program, were also completed in 2023/24.

FPCC developed an Indigenous Heritage Vitality Research Framework and conducted preliminary research. The Heritage Vitality Research Framework and approach continue to be refined as the FPCC Heritage Team develops assessment tools and training, which will support First Nation communities in B.C. to assess the vitality of their cultural heritage as a first step towards creating heritage plans.

First Nations communities in B.C. have expressed an urgent need to support efforts to document and safeguard culturally significant places and practices due to climate change impacts, and to bring home cultural belongings and ancestors. To support this request, FPCC has created repatriation costing tools to understand the vitality and needs associated with repatriation efforts for First Nations.

FPCC completed research and community engagement in 2023/24 and substantially completed two reports to support repatriation. While the work responds to a need identified by First Nations communities, it also supports the Province's [Declaration Act Action Plan](#) action 4.33, Co-Develop a Policy Framework to Support Repatriation Initiatives.

Work includes a repatriation assessment and budgeting tool, and a history of repatriation in B.C. and Canada with case studies. In the coming year, FPCC will build on this work with a revitalization planning framework and training for communities.

Performance measures and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
1a Number of people participating in language immersion opportunities funded by FPCC	3,665	3,500	2,450

Data source: 115 2023/24 Pathways Program interim reports and language program records, which reflect participants who completed the one-on-one immersion training through the Mentor-Apprentice Program and the Youth Empowered Speakers Program.

FPCC did not receive language funding until November 2023 which created a delay for communities in starting their language projects and FPCC provided extensions to complete projects in 2024/25. FPCC anticipates that actuals for this measure will be higher when final reports are received.

In addition, the actuals include 217 people who received one-on-one language learning through the Mentor-Apprentice Program and the Youth Empowered Speakers Program. Of that group, 171 people completed the required hours of Mentor-Apprentice immersion

learning, reflecting a 79% completion rate. One-on-one immersion is very effective for language learning, but it is not the right learning method for everyone.

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
1b Number of people involved in FPCC arts and heritage funding opportunities ¹	4,397	2,400	4,977

Data source: 2023/24 final reports for heritage projects.

¹PM 1b 2022/23 actuals reflect 4,214 people involved in FPCC-funded arts initiatives and 183 people engaged in heritage training and mentorship programs.

FPCC exceeded the target primarily because the result reflects data from final reports for multi-year heritage grants, such as the 150 Time Immemorial Grant Program. As many heritage funding programs were new, targets were based on information available at the time. The results also reflects that there was more heritage funding available for grants in 2023/24 than anticipated by the service plan.

Heritage grants for this period included heritage infrastructure, braided knowledge, heritage stewardship and braided infrastructure.

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
1c Number of people receiving training through FPCC to support revitalization of language, arts and heritage ¹	1,074	850	4,026

Data source: Training data is tracked by department staff for arts and language and reported internally each quarter. Heritage data was gathered through final reports.

¹PM 1c 2022/23 actuals reflect 183 people engaged in heritage training and mentorship programs, 102 people who participated in arts training and workshops, and 960 people who received language training.

FPCC delivered surpassed its training target in 2023/24 primarily due to the impact of multi-year heritage grants. Heritage training was provided to 3,102 individuals. While language reporting has been delayed, staff provided 816 language training opportunities, including two weeklong training sessions, and online training for 171 people. FPCC reached 108 people with arts training.

Goal 2: First Nations rights to their languages, arts, cultures and heritage are recognized, upheld and valued in B.C.

This goal is key to revitalization and reflects the province's commitment to implement the [United Nations Declaration on the Rights of Indigenous Peoples \(the UN Declaration\)](#) including the goal in the Declaration Act Plan, that states: "Indigenous Peoples in B.C. fully enjoy and

exercise their distinct rights to maintain, control, develop, protect and transmit their cultural heritage, traditional knowledge, languages, food systems, sciences and technologies.”

Objective 2.1: Increase support for FPCC’s work to implement a long-term strategic approach to community revitalization efforts

This objective is important to enable FPCC and communities to take a long-term, strategic approach to revitalization of languages, arts, cultures and heritage. A long-term strategic approach is required to create systems-level changes and produce sustainable results.

Key results

- Confirmed ongoing operational funding for FPCC through B.C. Budget 2023 (\$6.49 million for 2023/24, \$6.95 million in 2024/25 and \$7.37 million in 2025/26 and onwards).
- Increased awareness with federal elected leaders, advisors and other stakeholders through more than 30 in-person meetings about the impact of funding, results and FPCC’s role as a global leader that delivers benefits to communities.
- Signed a five-year agreement with the Department of Canadian Heritage for \$15.9M in language revitalization funding annually to March 31, 2028.
- Worked collaboratively with the First Peoples’ Cultural Foundation to secure over \$900,000 in new funding to support FPCC grants to communities.
- Provided input for the Heritage Conservation Act Transformation Project and a [New National Museum Policy Position Paper](#) with the British Columbia Museums Association in response to work by the Government of Canada.

Summary of progress made in 2023/24

Securing long term sustainable funding for community grants and supporting governments to recognize First Nations rights to their languages, arts, cultures and heritage was the top priority for FPCC.

The number of Elders and Knowledge Keepers is declining and demand for funding is growing. FPCC receives funding for community grants from multiple partners, including the provincial and federal governments who are responsible for providing long-term, sustainable funding. The First Peoples’ Cultural Foundation secured \$25 million in funding from the Government of B.C. through the Ministry of Indigenous Relations and Reconciliation to support programs from 2022/23 to 2024/25. The federal government provides language program funding under the Indigenous Languages Act. The provincial government, through the Ministry of Indigenous Relations and Reconciliation, also allocates funding to support FPCC operations.

In 2023/24 FPCC took action to ensure federal government leaders were aware of the urgent need for funding. The House of Commons Standing Committee on Indigenous and Northern Affairs released their report, “[Reclaiming, Revitalizing and Strengthening Indigenous Languages](#)” in June 2023, which reflected FPCC input. FPCC also provided a [prebudget submission](#) to support the federal budget process. The FPCC CEO met with

elected federal leaders and their advisors in the lead up to Budget 2024, and the federal government committed \$45 million in annual language funding for all of Canada, starting in 2024-25. B.C. will receive a portion of that amount, in addition to the \$15.9 million confirmed through a multi-year funding agreement, however the total available is projected to be significantly less than 2023/2024 actuals.

First Peoples' Cultural Council supported BC Assembly of First Nations (BC AFN) and Assembly of First Nations through the Technical Committee on Languages, to develop modelling and potential formulas that could be applied to federal funding for Indigenous languages.

FPCC also worked with the First Peoples Cultural Foundation, who raised just over \$900,000 in new funding in 2023/24 that will be used to support FPCC programs. Supporters include Employment Services and Development Canada, the United Way of BC, the Victoria Foundation as well as many individual donors.

To address growing demand, FPCC continues to work collaboratively with the Province and the federal government towards long-term sustainable funding for the whole of its mandate.

FPCC undertook many activities to increase its awareness among stakeholders in 2023/24. Media relations continue to be important, and FPCC was named in 85 unique media stories over the past year. Of special interest was the launch of the new [FirstVoices](#) site, which was the top performing story for this period.

Many of the stories FPCC shares encourages people to visit its website for more information, and FPCC websites hosted more than 770,000 visitors. The [First Peoples' Map](#) and FirstVoices continue to be the most visited websites.

Social media is also a key channel for FPCC and in 2024, FPCC piloted a paid, targeted social media advertising to increase awareness of its work among key decision makers that resulted in 9.6 million impressions. By year-end FPCC saw the number of followers on social media increase to over 47,000 followers across all platforms.

While online communication continues to grow, in-person contact continues to be most impactful, and FPCC staff attended more than 17 events in 2023/24 to ensure people were aware of its program offerings and to respond to questions. Included among 2023/24 events were the BC AFN Annual General Assembly, the Elders Gathering and Healing our Spirit First Nations Leadership Gathering.

FPCC also participates in government engagements related to policy and legislation that are linked to its mandate and expertise, and collaborates with government ministries to address government's commitments to implement the [Declaration on the Rights of Indigenous Peoples Act](#) and the [Truth and Reconciliation Commission Calls to Action](#).

FPCC provided input for the [Heritage Conservation Act](#) Transformation Project and a [New National Museum Policy Position Paper](#) that presents the collective position of FPCC and the British Columbia Museums Association in response to work by the Government of Canada

to modernize the existing National Museum Policy. The paper centers on Indigenous rights and autonomy and urges the Government of Canada to be fully engaged with and guided by the expertise of Indigenous Peoples, according to the principles of Free Prior and Informed Consent (FPIC) and in alignment with the [United Nations Declaration on the Rights of Indigenous Peoples](#).

Staff also supported the BC Sans typeface development and Action 3.15 of the Declaration Act Action Plan to include Indigenous languages in government systems and services.

Objective 2.2: Support the economic value of cultural revitalization

While there is growing awareness of the urgency and importance of revitalizing First Nations languages, arts, cultures and heritage in B.C., the work also has an economic impact. Through this objective, FPCC is working to enhance the economic benefits of cultural revitalization.

Key Strategies

- Provided more than \$1 million in arts scholarships, mentorships for recording engineers and internships and training for music industry professionals, up from the year prior.
- Launched a language initiative to support community capacity enhancement through providing additional funding to support areas such as program administration, internships, and professional development.
- Funded 23 heritage infrastructure projects.

Summary of progress made in 2023/24

The FPCC arts and heritage programs both provided funding for infrastructure in 2023/24. The FPCC Arts Infrastructure Program supported B.C. First Nations-led non-profit arts and culture organizations and societies with modest funding for art spaces construction or renovations, as well as other areas such as artistic production projects, administrative capacity building and operational support.

The FPCC heritage infrastructure program provided grants to support projects that conserve, repair, or develop Indigenous heritage infrastructure. Projects include the conservation of structures, heritage sites, landscapes, buildings, and trails that support public and community access to heritage resources. They also include historical and cultural places, archives and heritage collections that are of collective value to an Indigenous community.

While infrastructure is necessary, FPCC investments also provided value through supporting people who are working on revitalization in their communities. FPCC piloted a new initiative in the first quarter of 2023/24 to build community capacity through providing language funding to support program administration, internships, and professional development. It is not uncommon for people working in revitalization to work on a part-time basis and to

have additional duties. Anecdotal evidence indicates that capacity funding has allowed organizations to expand staff, add youth interns and provide consistent program delivery.

Performance measures and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
2a Total amount of funding delivered to communities	\$30.7M	\$60.4M	\$48.6M

Data source: Audited financial statements.

While FPCC was able to deliver more funding to communities than ever before in 2023/24, the amount was below target, with language funding received in late November 2023. At the same time, FPCC was able to secure a five-year agreement which the Department of Canadian Heritage, which is more flexible than past years and allows funding to flow over multiple years, so funded projects were provided with extensions into 2024/25 to complete their work.

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
2b The number of jobs supported as a result of FPCC programming	4,700	2,100	2,878

Data source: Final reports for heritage projects, interim reports provided from the language Pathways Program, with language program records contributing data related to the Youth Empowered Speakers Program and Mentor-Apprentice Program.

FPCC supported more than 2,870 jobs in language and heritage in 2023/24, including 1,764 jobs linked to the heritage program, 729 as identified through interim reports received through the language Pathways Program and 385 through Youth Empowered Speakers and the Mentor-Apprentice Programs. Importantly, many revitalization jobs in community are held by women.

FPCC did not receive language funding until November 2023, which created a delay for communities in starting their language projects. FPCC provided extensions to complete projects in 2024/25 and anticipates that actuals for this measure will be higher when final reports are received.

It is important to note that the jobs figure reported does not include people who received employment income due to FPCC arts programs and grants, as the funding was received late in 2023/24 and final reports are not due until later in 2024/25.

While arts and language program results are delayed due to funding timing challenges, the actual for the number of jobs supported is higher than the target as multi-year heritage projects are included.

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

FPCC finished the year with record-setting results for delivering grants and services to First Nations' communities in B.C. This was largely in part due to the new five-year agreement with the Department of Canadian Heritage, which included over \$40 million in funding.

In addition, grants for arts and heritage programs increased as a result of \$25 million in funding that was secured by the First Peoples' Cultural Foundation from the Province through the Ministry of Indigenous Relations and Reconciliation to support programs from 2022/23 to 2024/25.

Deferred revenue was lower than anticipated by the budget due to the shift from the prior three-year agreement with the Department of Canadian Heritage, rolling into the current five-year agreement.

Financial Summary

(\$000s) ¹	2022/23 Actual ²	2023/24 Budget	2023/24 Actual	2023/24 Variance
Revenues				
Ministry of Indigenous Relations and Reconciliation	7,600	6,490	6,717	(227)
BC Arts Council	1,725	1,700	1,725	(25)
Other Provincial Ministries	322	1,800		1,800
Grants from Federal Ministries	13,735	36,000	38,327	(2,327)
Grants from Non-Governmental Organizations	7,899	11,000	10,113	887
Deferred Revenue	7,390	12,822	2,670	10,152
Interest and Other	553	200	726	(526)
Office overhead recoveries	0	0	0	0
Total Revenue	39,224	70,012	60,278	9,735
Expenses				
Language Programs	12,543	47,674	28,143	19,532
FirstVoices Programs	5,557	3,500	7,482	(3,982)
Arts Programs	5,359	3,225	5,377	(2,152)
Heritage Programs	5,565	6,000	7,194	(1,194)
Operating Expenses and Overhead				
Administrative Salaries/Benefits and Governance	7,270	7,513	9,942	(2,429)
Amortization	220	321	200	121
Other Operating Costs	2,710	1,779	1,940	(161)
Total Expenses	39,224	70,012	60,278	9,734
Annual Surplus (Deficit)	0	0	0	0
Total Debt	0	0	0	0
Accumulated Surplus/Retained Earnings	384	384	384	0
Capital Expenditures	104	0	132	0

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

² 2022/23 Actuals have been restated from the 2022/23 Annual Service Plan Report for comparison purposes.

Variance and Trend Analysis

Overall expenses were lower than expected for the language program as funding from the Department of Canadian Heritage was received late in the third quarter as the contract was being finalized. The new five-year contract is more flexible and allows funding to flow over multiple years. The variance will be spent in next fiscal.

FirstVoices expenses are higher due to the additional funds made available by the new Department of Canadian Heritage agreement for the language technology program as well as the investment and rollout of the new version of FirstVoices this past year.

Program expenses for arts and heritage programs came in higher than expected due to higher deferred balances from the prior year as well as higher than expected funding from First Peoples' Cultural Foundation. The First Peoples' Cultural Foundation secured \$25 million in funding from the Government of B.C. through the Ministry of Indigenous Relations and Reconciliation to support programs from 2022/23 to 2024/25.

Risks and Uncertainties

As FPCC is subject to year-to-year fluctuations in funding, revenue cannot always be accurately anticipated. Developing funding partnerships was FPCC's priority for the 2023/24 service plan.

As FPCC worked to increase funding, it also focused on recruitment, retention and capacity building both within the organization and in community. In 2020, FPCC developed a comprehensive multi-year funding strategy and began working collaboratively with the Province, the federal government and other organizations to explore opportunities to secure long-term sustainable funding to protect, revitalize and enhance First Nations arts, heritage and language in order to meet community needs.

There is growing awareness by the public about the impacts of cultural genocide and an increasing commitment to First Nations' 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 wellbeing for First Nations people of B.C. and all Canadians.

Appendix A: Progress on Mandate Letter Priorities

The following is a summary of progress made in 2023/24 on priorities as stated in the 2022 and 2023 Mandate Letters from the Minister Responsible.

2022 Mandate Letter Priority	Status as of March 31, 2024
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"> Delivered \$48.6 million in grants to communities Trained 4,026 people Participated in more than 85 community workshops and community visits
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"> Provided input for the Heritage Conservation Act Transformation Project Produced New National Museum Policy Position Paper with the British Columbia Museums Association Supported Action 3.15 of the Declaration Act Action Plan to include Indigenous languages in government systems and services.
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"> Funded eight communities in language plan pilot Provided week-long training program to build skills for community language revitalization workers Piloted Braided Infrastructure program Developed Heritage Vitality research framework

2022 Mandate Letter Priority	Status as of March 31, 2024
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.	<ul style="list-style-type: none"> • Named in 85 unique media stories • Increased awareness with federal elected leaders through more than 30 in-person meetings • Hosted more than 770,000 visitors on FPCC websites • Attracted over 47,000 followers across all social media platforms
2023 Mandate Letter Priority	Status as of March 31, 2024
Collaborate with B.C. and Canada to advance discussions that support long term sustainable and predictable funding related to revitalization of languages, arts and heritage.	<ul style="list-style-type: none"> • Signed a five-year agreement with the Department of Canadian Heritage for \$15.9M in language revitalization funding annually to March 31, 2028 • Provided federal pre-budget submission to support language funding in Budget 2024

Appendix B: Auditor's Report and Audited Financial Statements



Financial Statements

First Peoples' Heritage, Language and
Culture Council

March 31, 2024

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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 9, 2024

Independent Auditors' Report

Grant Thornton LLP

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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, 2024, 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, 2024, 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 9, 2024

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Statement of Financial Position

as of March 31, 2024

(In Thousands of Dollars)

	2024	2023
Financial Assets		
Cash and Banks	\$ 19,272	\$ 10,955
Accounts Receivable	343	5,727
GST Receivable	122	96
	19,737	16,778
Liabilities		
Accounts Payable	3,535	11,160
Deferred Revenue (Note 5)	16,429	5,828
	19,964	16,988
Net Financial Assets	(227)	(210)
Non-Financial Assets		
Tangible Capital Assets (Note 4)	416	484
Prepaid Expenses	195	110
	611	594
Total Non-Financial Assets	611	594
Accumulated Surplus	\$ 384	\$ 384
Commitments (Note 8)		

Approved by The Board:

Director

Director

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Statement of Operations

Year Ended March 31, 2024

(In Thousands of Dollars)

	Budget	2024	2023
Revenue			
Grants (Schedule 1)	\$ 57,190	\$ 56,882	\$ 31,281
Interest and other	-	726	553
Deferred Revenue	12,822	2,670	7,390
Total Revenue	70,012	60,278	39,224
Expenditures (Note 6)			
Language Programs	50,897	32,211	15,446
First Voices Programs	4,186	9,998	6,746
Arts Programs	3,712	5,990	6,089
Heritage Programs	6,892	7,893	6,249
Operating Expenses and Overhead			
Administration Salaries/Benefits & Governance	2,260	2,046	1,764
Amortization	321	200	220
Other Operating Costs	1,745	1,940	2,710
Total Expenses	70,012	60,278	39,224
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 Cash Flows

as of March 31, 2024

(In Thousands of Dollars)

	2024	2023
Cash flows from operating activities		
BC Ministry of Indigenous Relations & Reconciliation	\$ 6,717	\$ 7,600
BC Arts Council	1,725	1,725
Ministry of Advanced Education, Skills and Learning	-	322
Department of Canadian Heritage	38,327	13,735
Aboriginal Neighbors	16	12
Creative BC	434	751
First Peoples' Cultural Foundation	9,648	6,803
Margaret A. Cargill Foundation	-	303
United Church	15	15
Yukon Native Language Center	-	15
Interest Income and Other	726	553
Deferred contributions	2,670	7,390
	60,278	39,224
Cash used for grants and awards	(48,646)	(30,690)
Cash used for salaries and benefits	(5,703)	(4,648)
Cash paid to materials and services	2,519	(1,552)
Cash flows from operating activities	8,448	2,334
Cash flows from Investing activity		
Purchase of tangible capital assets	(132)	(104)
Cash flow used by Investing activity	(132)	(104)
INCREASE (DECREASE) IN CASH FLOW	8,316	2,230
Cash and cash equivalents - beginning of year	10,955	8,725
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 19,271	\$ 10,955

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Statement of Change in Net Financial Assets

Year Ended March 31, 2024

(In Thousands of Dollars)

	Budget	2024	2023
Acquisition of tangible capital assets	\$ (168)	\$ (132)	\$ (104)
Amortization of tangible capital assets	321	200	220
	<u>153</u>	<u>68</u>	<u>116</u>
Acquisition of prepaid expense	<u>(80)</u>	<u>(85)</u>	<u>(22)</u>
Increase in net financial assets	<u>73</u>	<u>(17)</u>	<u>94</u>
Net financial assets at beginning of year	<u>(210)</u>	<u>(210)</u>	<u>(304)</u>
Net financial assets at end of year	<u>\$ (137)</u>	<u>\$ (227)</u>	<u>\$ (210)</u>

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2024

1. NATURE OF OPERATIONS

The First Peoples' Heritage, Language & Culture Council (the "Council") is a Crown Corporation, established under the *First Peoples' Heritage, Language and Culture Act* and is an agent of the Crown. The Council commenced operations April 1, 1991. The mission of the Council is as follows:

- To preserve, restore and enhance First Nations' heritage, language and culture;
- To increase understanding and sharing of knowledge, within both First Nations' and non-First Nations' communities; and
- To heighten appreciation and acceptance of the wealth of cultural diversity among British Columbians.

2. 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 2023/24.

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.

Financial instruments are recorded at fair value on initial recognition except for certain related party transactions. All financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Council has not elected to carry any such financial instruments at fair value.

(continues)

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments in related party transactions

Financial assets and financial liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. The Council does not have any financial assets or financial liabilities in related party transactions which are initially measured at fair value.

Gains or losses arising on initial measurement differences are generally recognized in net income when the transaction is in the normal course of operations, and in equity when the transaction is not in the normal course of operations, subject to certain exceptions.

Financial assets and financial liabilities recognized in related party transactions are subsequently measured based on how the Council initially measured the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which the Council has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

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.

Long-lived assets

The Council reviews the carrying value of long-lived assets to reassess the estimates regarding future cash flows and other factors used to determine the fair value of the respective assets. If these estimates or their related assumptions change in the future, the Council may be required to record impairment charges for these assets.

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.

(continues)

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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. Significant estimates include collectability of receivables, useful life of capital assets, and amounts of accrued liabilities and deferred revenue. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Grant expenditures are recorded based on the various grant awards and may differ on whether the payable or holdback is set up initially or whether a payable is set up at year end, to reflect an approximation of the expenses for the fiscal year.

At the end of the year, management assessed the various grant awards and programs and have estimated any impairments to grant awards, based on information available at that time. The actual grants paid relating to this fiscal year will vary due to holdbacks and funding that the recipient may not be able to complete based on various factors.

3. 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, 2024

4. TANGIBLE CAPITAL ASSETS

(In Thousands of Dollars)

<u>Cost</u>	March 31, 2023 Balance	Additions	Disposals	March 31, 2024 Balance
Art Collection	\$ 195	\$ -	\$ -	\$ 195
Computer equipment	712	132	-	844
Computer software	61	-	-	61
Furniture and Equipment	443	-	-	443
Leasehold Improvements	792	-	-	792
	\$ 2,203	\$ 132	\$ -	\$ 2,335

	2023	Accumulated Amortization		2024
<u>Accumulated Amortization</u>	Balance	Amortization	on Disposals	Balance
Art Collection	\$ -	\$ -	\$ -	\$ -
Computer equipment	656	75	-	731
Computer software	57	3	-	60
Furniture and Equipment	408	31	-	439
Leasehold Improvements	598	91	-	689
	\$ 1,719	\$ 200	\$ -	\$ 1,919

<u>Net book value</u>	March 31, 2024	March 31, 2023
Art Collection	\$ 195	\$ 195
Computer equipment	113	56
Computer software	1	4
Furniture and Equipment	4	35
Leasehold Improvements	103	194
	\$ 416	\$ 484

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2024

5. 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, 2023	Receipts during year	Transferred to revenue	Balance March 31, 2024
BC Arts Council	\$ -	\$ 1,975	\$ 1,725	\$ 250
Council of Yukon First Nations	10	-	10	-
Creative BC	250	480	684	46
Department of Canadian Heritage	434	41,641	30,443	11,632
First Peoples' Cultural Foundation	1,698	10,328	10,009	2,017
Heritage Branch	62	-	56	6
Margaret A. Cargill Foundation	465	560	445	580
Advanced Education, Sport, Tourism	2,278	-	507	1,771
RSF Social Finance	632	-	503	128
	<u>\$ 5,828</u>	<u>\$ 61,733</u>	<u>\$ 51,131</u>	<u>\$ 16,429</u>

	(in Thousands of Dollars)			
	Balance April 1, 2022	Receipts during year	Transferred to revenue	Balance March 31, 2023
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	657	2,091	1,050	1,698
Heritage Branch	132	-	70	62
Margaret A. Cargill Foundation	26	768	329	465
Advanced Education, Sport, Tourism	-	2,600	322	2,278
RSF Social Finance	609	605	582	632
	<u>\$ 8,094</u>	<u>\$ 20,895</u>	<u>\$ 24,240</u>	<u>\$ 5,828</u>

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2024

6. EXPENDITURES BY OBJECT

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

	<u>2024</u>	<u>2023</u>
<u>Expenditures</u>		
Grants	\$ 48,646	\$ 30,690
Salaries and Benefits	5,703	4,648
Purchased services	3,277	1,981
Office Overhead and Operating Costs	953	663
Community Resources, R&D and Jury Costs	671	465
Professional Fees	568	334
Amortization	200	220
Facilities Rent, Heating and Maintenance	168	163
Board and Advisory	94	61
	<u>\$ 60,279</u>	<u>\$ 39,224</u>

7. CAPITAL STOCK

The capital of the Council is one share (2023: one share) with a par value of \$100 (2023: \$100). The share is issued to and held by His Majesty the King in right of the Province of British Columbia.

8. 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.

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, 2023 to November 14, 2024. 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.

The minimum annual operating lease payments for the next two years are as follows (in Thousands of Dollars):

2025	96
2026	32
	<u>\$ 128</u>

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

(In Thousands of Dollars)

Year Ended March 31, 2024

9. 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, 2024 the Council paid \$436,721 (2023: \$354,759) 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, 2023 Actuarial Valuation Report), the financial position of this plan is in a surplus position.

10. 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.

11. ECONOMIC DEPENDANCE

As a BC First Nations governed Crown Corporation, the Council core operational funding is permanent and provided by MIRR. However, the FPCC does not have long term, sustainable or permanent funding for programs. The language programming and grant funding is economically dependent on funding received from the Department of Canadian Heritage (DCH) to continue to deliver programs at the current capacity. The Council received 91% (2023: 62%) of its total annual language program revenues from the DCH. Language funding from PCH is provided through federal legislation.

The implementation of DRIPA and reconciliation by the BC and Canadian government are aligned with FPCC's mandate. FPCC is working with both governments towards long term sustainable funding for programming through an MOU."

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Schedule of Grant Revenue

Year Ended March 31, 2024

(In Thousands of Dollars)

	Budget	2024	2023
Revenue			
BC Ministry of Indigenous Relations & Reconciliation	\$ 6,490	\$ 6,717	\$ 7,600
BC Arts Council	1,700	1,725	1,725
Other Provincial Ministries			
Ministry of Advanced Education, Skills and Learning	-	-	322
Grants from BC Provincial Ministries	8,190	8,442	9,647
Department of Canadian Heritage	36,000	38,327	13,735
Grants from Federal Ministries	36,000	38,327	13,735
Aboriginal Neighbors	-	16	12
Creative BC	2,800	434	751
First Peoples' Cultural Foundation	10,000	9,648	6,803
Margaret A. Cargill Foundation	-	-	303
United Church	-	15	15
YLNC	-	-	15
Grants from Non-Governmental Organizations	12,800	10,113	7,899
	\$ 56,990	\$ 56,882	\$ 31,281