

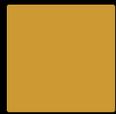


2021 ANNUAL REPORT

NISGA'A TS'AMIKS VANCOUVER SOCIETY
3973 DUMFRIES STREET
VANCOUVER, BRITISH COLUMBIA



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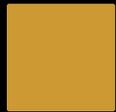
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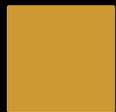
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A MESSAGE FROM OUR PRESIDENT

Nit Git Ts'amiks

T'ooyaksiy nisim for your support and patience through the past year. We have, and still are in some very trying times. We, the Board of Directors and staff of Nisga'a Ts'amiks Vancouver Society greatly appreciate your patience and support.

As you will see in our Annual Report, the Board and staff have been working hard to uphold our mandate, mission and vision to Nisga'a Ts'amiks citizens.

Our Mission is to provide a safe place for our community to meet, celebrate, sing and dance together. To provide programs of healing, language immersion, support for every member and continue to build sustainability for our organization.

We cannot thank you enough for all the love and support during this time. I would like to acknowledge my appreciation for all Ts'amik members and staff abiding by the Provincial Health Order and guidelines to keep everyone safe.

Hopefully one day soon we will be able to get together to celebrate and mourn as a nation and a country. We have seen so much loss and have faced so much grief during this time. Please keep each other in your prayers and continue to uphold one another. We encourage all Ts'amiks to reach out to us for counselling, as we can help assist you during this difficult time. Don't forget to check up on one another and if you see someone struggling make sure you share the resources we offer. Nothing says I love you like "let me help you."

As per our 2021 Strategic Planning, great things are happening for our people and community. We will continue to grow, build and support our community in as many areas as we can.

Andrea Doolan
Nisga'a Ts'amiks Vancouver Society

A MESSAGE FROM OUR CEO

April 1, 2020, to March 31, 2021 was a year like no other. When the fiscal year started out, we were looking forward to a great year of events and youth activities. With the added funding grants we were on track to achieving annual goals we had set out in our Resource Allocation Plan.

In March 2020, Covid-19 struck the world with full force. The pandemic presented and continues to present a crisis on a scale many of us have never experienced. The toll it has taken on human life is heartbreaking, while also causing the largest economic downturn for decades.

Covid-19 first hit in late January in China and by mid-March North America, Europe and Latin America had gone into a lock down. We, (NTVS) were suddenly put into a position where programs and services shifted virtually, and we began to assist membership with food security and outreach programs.

The health and safety of our employees and membership is our top priority. From the very beginning of the pandemic, our focus was squarely upon two things:

- Securing the well-being, health and safety of our own employees, and of our members.
- Steering the organization successfully through this unprecedented crisis.

I am proud to report that we achieved both.

We postponed events, implemented comprehensive hygiene standards in our office, provided preventative measurement guidelines to staff and closed our office when required. We worked quickly to provide staff with the tools they needed to work from home and changed office capacity to 50% of employees in the office and the other at home. Even today, our employees work from home on shift schedules.

Fiscal Year 2021 Financial Results

Despite all the challenges, our financial results were not impacted by the negative effects of the pandemic. Revenues increased 78% due to Covid-19 Funding Programs and we were able to achieve a \$200,251 surplus by hosting events and programs virtually to follow health restrictions.

Membership Is at The Center of Everything We Do

The lockdown saw the launch of our most successful digital transition with all events transitioning online. It was great to see the membership adapt to the programs and events we offered via Zoom. Our mobile APP use went from 209 users to 600 receiving updates on a daily, weekly, and monthly basis. With the new Communications Coordinator role, we have successfully launched a new website, monthly newsletter and weekly email blast that meets the timely needs of our membership.

2021 Outlook

We all hope that 2021-2022 will be the year in which the world can leave the pandemic behind us. As an organization it will be a milestone year, as our Strategic Plan will play an integral role in our language and cultural programs. We firmly believe that through our culture we have the power to change lives.

In September 2021 we launched our new Strategic Plan that not only focuses on programs and services, but family support services, Two-Spirited programs and increased language and culture. We have begun the first year of our strategic cycle and will continue to meet our strategic objectives pending on funding.

Thank You

2020-2021 was anything but easy; the only way to get through such a year is by working together as a team. Therefore, I would like to extend my heartfelt thanks to our Nisga'a Ts'amiks Vancouver Society employees. They have demonstrated resilience and have shown great commitment in these unprecedented times.

To further add, I'd like to say thank you to our membership for your trust, We will continue to do everything we can to remain worthy of this trust. I am confident our programs, services and events will continue since we have a strong strategy in place. and are well positioned for the years ahead.

CEO,
Tony Robinson



WHO WE ARE

The Nisga'a Ts'amiks Vancouver Society was incorporated in November 2000 and currently represents 1,400+ Nisga'a citizens whose ordinary residence is within the greater Vancouver, Victoria, and Nanaimo regions of BC. We also provide services to Nisga'a citizens living on Vancouver Island and southern British Columbia from the Pacific coast to the BC/Alberta border.

Our mandate is to deliver social services for Nisga'a citizens and promote individual, family and community wellness for Ts'amiks living within our boundary and continue to be a liaison between the Nisga'a Lisims Government, Nisga'a locals and Nisga'a citizens.

We meet this mandate by providing social and cultural programs, outreach assistance, food distribution, counselling, and health and wellness workshops.



"SAY'T K'ILIM GOOT" ONE HEART, ONE PATH, ONE NATION

MISSION

To create a community that enhances the social, economic, physical, cultural and spiritual well being of the Nisga'a citizens whose ordinary residence is within southern British Columbia.

VISION

To nurture a vibrant and prosperous community that is an integral part of a unified Nisga'a Nation.

NTVS TRADITIONAL PROGRAMS

Throughout the year we are consistently working on programs and services designated for Nisga'a citizens that provide a social and cultural connection to our history. In 2021 we offered all Nisga'a members the chance to register for Beading and Regalia making classes.

BEADING CLASS

This year we offered Nisga'a members the chance to register for our Beading Class with Facilitator Luella Doolan once a week from March 30 to July 20, 2021 to create beautiful beaded earrings, medallions and beaded hats.

The response was great with 30 members participating for the class over Zoom. The total expenses, supplies and facilitator fees totalled \$3,766.

REGALIA MAKING CLASS

We wanted Nisga'a members and citizens to honour their family roots by giving them the chance to learn how to make a vest with their family crest.

We held a group session that was offered from May 3 to June 3, 2021 twice a week in our Gathering Space, facilitated by Marlene Ankerman. We had a total of 7 members participate for the Regalia class. The supplies and facilitator costs totalled \$2,746.

PROGRAMS FOR OUR YOUTH

SOCCER PROGRAM

In the summer of 2021, we kicked off our free Soccer Program for youth aged 7 to 18 years old. The Soccer Program ran from August to September every Sunday at Renfrew Field with Coach Zachary Munroe. We had 13 Ts'amiks youth register for our Soccer Program and are currently working on other sport programs for our youth.

We are happy to offer Nisga'a youth a program that keeps them active and participating with others within our community. The total expense for the Soccer Program totalled \$3,125 plus a permit fee of \$253.

EDUCATION GIFT APPLICATION

In 2016 we kicked off our Education Gift Fund, in which Kindergarten to Grade 12 students were able to collect \$100 towards Back to School costs. In 2020, 30 applicants out of 404 students received funding from the NTVS Education Gift Fund.

This past year, we increased the amount per student to \$150 and had 202 applicants out of 415 students apply for the funds. This was a huge increase based on previous years, with 2021 being the highest number of applicants since we launched the program in 2016.

The total expense assisting Nisga'a students cost NTVS \$30,300.

GRADUATION 2021

Your life is your story, and the adventures ahead of you is the journey to fulfill your own purpose and potential.

GRADUATION CEREMONY

Due to Covid-19 our Graduation Ceremony for Ts'amik students looked a little different this year. We decided to utilize our Gathering Space and allow our Graduates to book a time slot for a fun photoshoot with a decorative backdrop.

We had 14 participants attend our Graduation Ceremony, which ranged from students graduating elementary and secondary school. The total expense cost \$6,569.

GRADUATION ATTIRE PROGRAM

This year we offered students graduating from Grade 7 and 12 the opportunity to apply for the Grad Attire program which granted each student a \$100 towards clothes for their graduation.

Last year we only had 12 students apply compared to this year where we 20 students received financial assistance for their graduation clothes. The total expense cost \$2,000.

PROGRAMS FOR OUR ELDERS

Due to covid-19 and health and safety concerns we were unable to host as many gatherings for our Elders as we would have liked this past year.

However, we were able to start holding Elder Meetings this past spring via Zoom and in our Gathering Space which our Elders really enjoyed.

ELDERS GIFT CARD ASSISTANCE

This past September we gave each Elder Household \$200 to help them during this difficult time. Each Elder had the option to pick up their gift card from the NTVS office or have it mailed to them.

We received a large abundance of applications, with 134 gift cards being distributed to general households and 26 gift cards being given to affiliate households. In total, we distributed over 160 gift cards for our Elders.

NTVS spent \$44,400 towards our Elders Gift Card program.

NTVS EVENTS



ORANGE T-SHIRT DAY

On September 30, 2021, we held our Orange T-Shirt Day on Truth and Reconciliation Day to honour the 215 missing children discovered in Kamloops, BC among many others across Canada. Between 750 to 800 people (Indigenous and non-Indigenous) stood together in solidarity to grieve, heal and support our community members.

We sold all of our orange t-shirts and ended up raising \$3,646 in t-shirt sales that has been allocated for our Elders.

NTVS ANNUAL BBQ

On August 14, 2021, we invited our community to Trout Lake for our Annual BBQ where we had smoked salmon, burgers, hotdogs and much more. food. We had 75 to 100 members show up to a fun day full of laughter and music at the park.

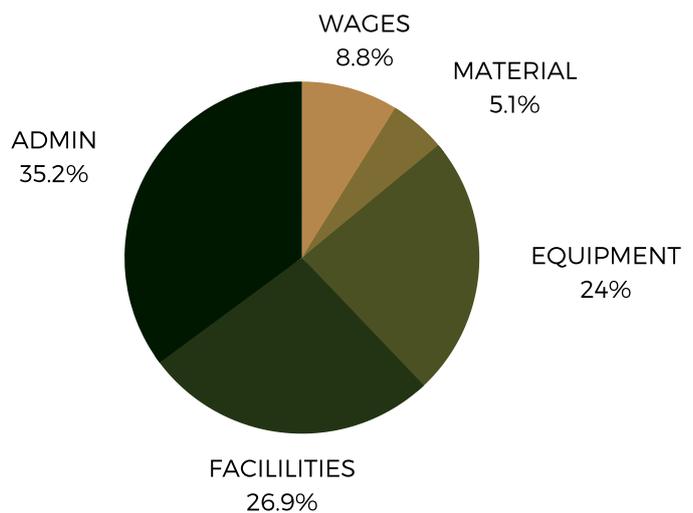
NISGA'A CULTURAL LANGUAGE

In spring of 2020, we received funding from the First Peoples Cultural Council (FPCC) for the Nisga'a Ts'amiks Language Revitalization program. The Nisga'a language revitalization program combined immersion programming and traditional and cultural language programming.

The Nisga'a Language Class benefited Ts'amiks members who were unable to return to our homeland to participate in language classes or gain exposure through everyday life, feasts and ceremonies. The approach and mindset was taught in a holistic manner due to the fact we believe language and culture is a living process.

LANGUAGE EXPENSE BREAKDOWN

We received \$60,000 and spent \$42,513 on facilities, administration costs, wages, equipment and material. We currently have a surplus of \$17,488 that will be carried over into the next fiscal year.



HEALTH AND WELLNESS

The NTVS Health and Wellness Grant provides Nisga'a Ts'amiks members an opportunity to apply for funding to participate in sport, recreational and wellness activities.

In May 2020 to April 2021, we received 133 applications and spent \$9,613 towards our Health and Wellness grant. This past year we received 47 applications and have spent \$3,386 towards members health and wellness.



FOOD DISTRIBUTION

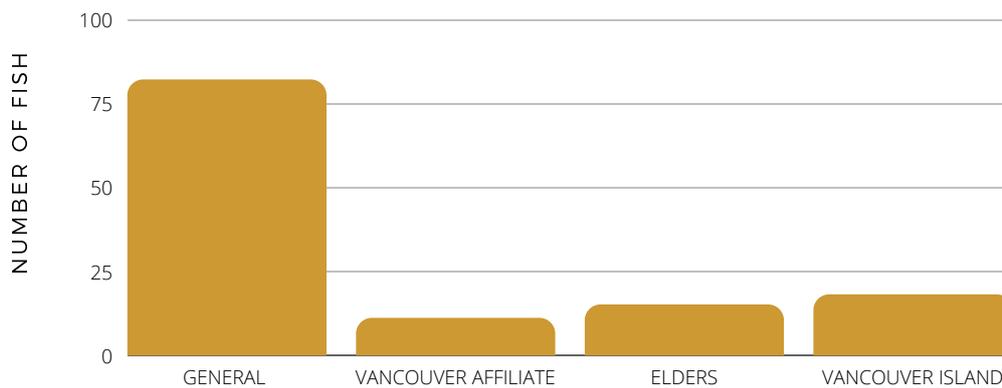
We respect the cultural foods and practices of the Nisga'a Nation and understand our need to care for each other. In 2021 we distributed over 1000 pieces of Oolichan and Sockeye Salmon to our members in the lower mainland and on Vancouver Island.

To further meet the needs of our community we announced that we would be delivering fish to our members in Abbotsford, Chilliwack, Hope, Kamloops and Kelowna - a first time experience for NTVS. Unfortunately, due to the BC wildfires we had to post-pone the trip, but in October 2021 we delivered salmon to residents outside of the lower mainland.

The total expense for our Sockeye distribution totalled \$22,368 with the total amount for our Oolichan distribution costing \$6,000.

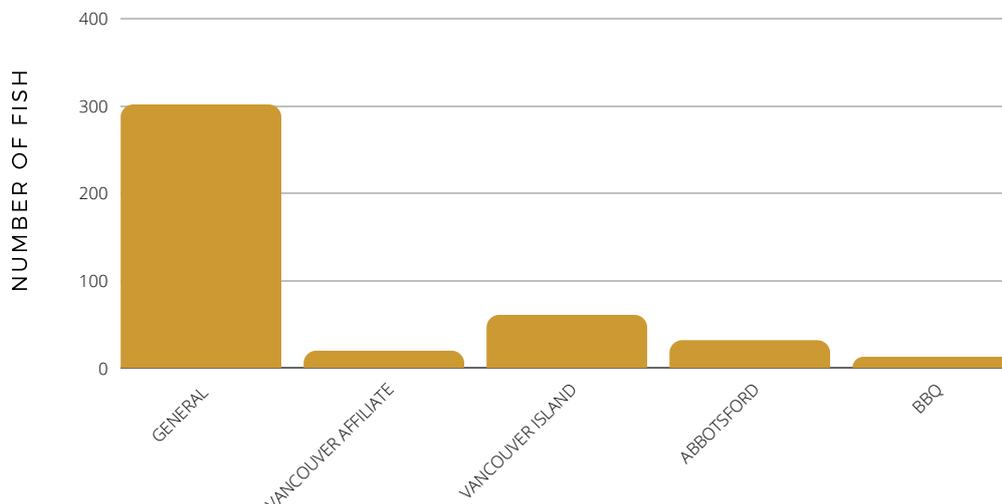
OOLICHAN DISTRIBUTION

This year we distributed Oolichan to 207 Households within the Lower Mainland, compared to 2019 where we distributed 22 Oolichan per Households.



SALMON DISTRIBUTION

This year we bought 1,000 Sockeye from Gingolx and have distributed over 750+ fish to Households across British Columbia.

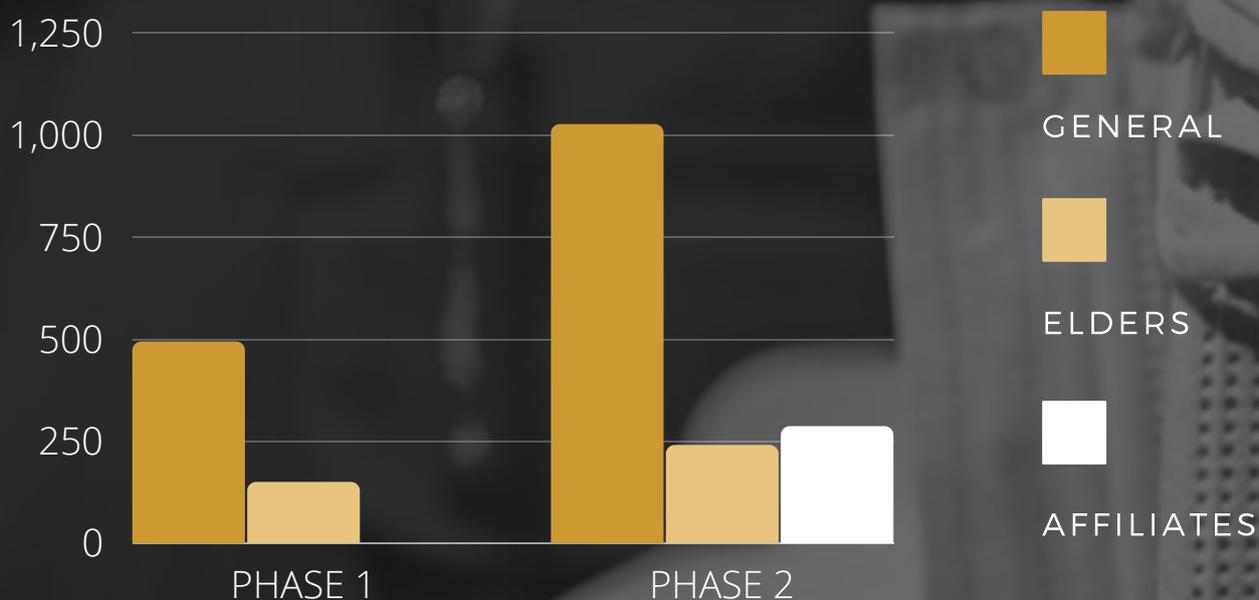


COVID RELIEF

We received a Funding Grant from Red Cross designated to increase food security for 1,605 Indigenous Nisga'a Nation members living in remote areas by directly sending gift cards or delivering groceries from July to September 2020.

The total expense was \$98,520 with 638 households receiving gift cards that were distributed in Phase I and Phase II.

NUMBER OF GIFT CARD DISTRIBUTED PER GROUP



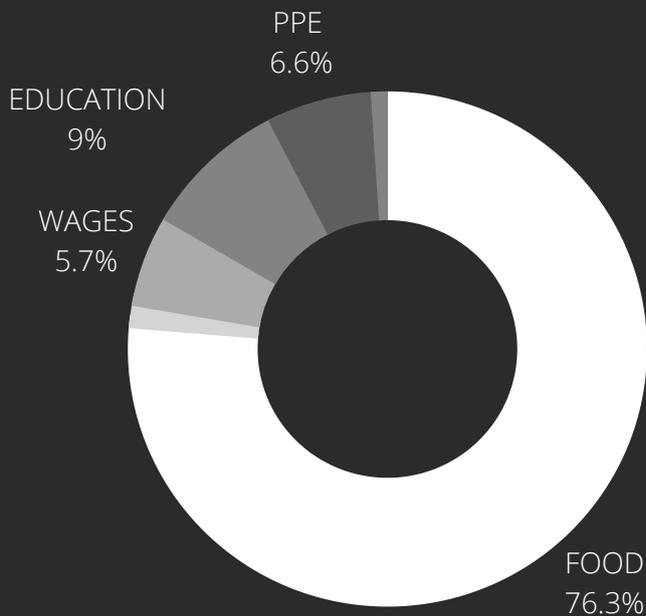
We received an additional Funding grant from Red Cross aimed to provide delivery of traditional foods to members living off Nisga'a lands, counselling for members to help manage and overcome the effects of the pandemic and tutoring services for youth.

We purchased 19 iPads for students and distributed halibut to 263 households. The cost of the iPads totalled \$21,845, with the distribution of halibut costing \$59,896 and the additional costs of wages, online support, training and administration costs totalling \$94,085.

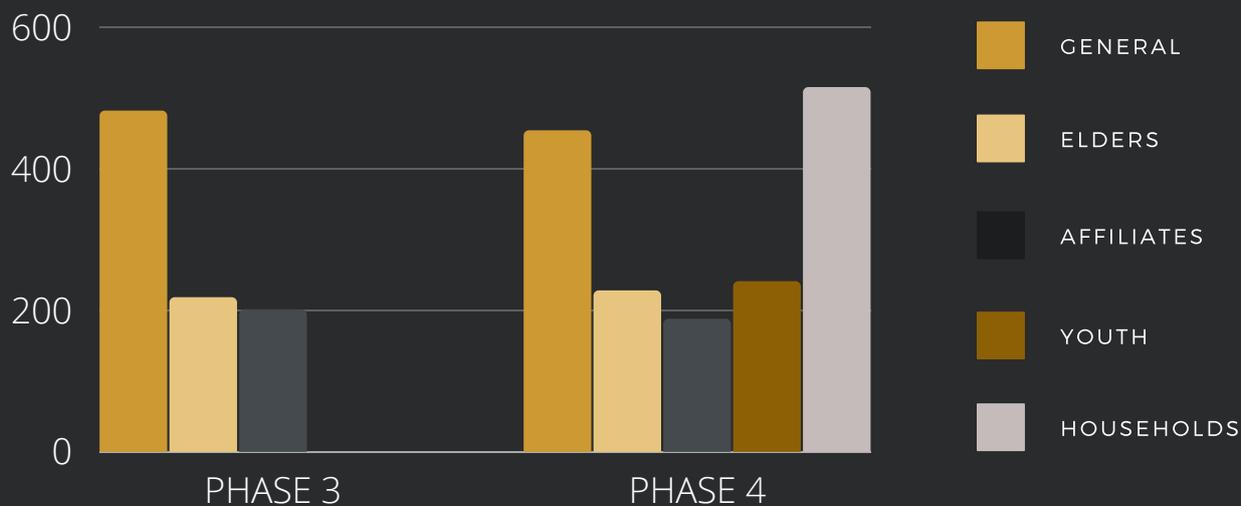
From April 2020 to March 2021, we received funding from Indigenous Community Support through Nisga'a Lisims Government to support and protect our staff and citizens.

The funding covered Phase III and Phase IV of food distribution to members, online learning for Ts'amiks students due to covid, safe travel transportation to and from work for staff, PPE and safety supplies and additional cleaning staff wages.

We received \$347,012 in funding and currently have a surplus of \$75,924 that will be carried over into the next fiscal year.



NUMBER OF GIFT CARD DISTRIBUTION BY GROUP



In total we distributed 1,742 gift cards to members which totalled \$206,808.

OUTREACH ASSISTANCE

Our Outreach Team received a Funding Grant from Lu'ma Housing that oversaw housing needs, prevention and shelter diversions, health services and client support for Nisga'a citizens and members.

We ran these services from March 2021 to fall 2021 and will continue to work with Lu'ma Housing to offer Ts'amiks citizens these services.

PREVENTION AND SHELTER DIVERSION SERVICES

Prevention and shelter services include activities aimed to prevent homelessness by supporting individuals and families at imminent risk of homelessness. This support also includes members who are at risk of losing their housing and individuals who have been discharged from public systems. In 2021, we assisted 235 clients which totalled \$42,309.

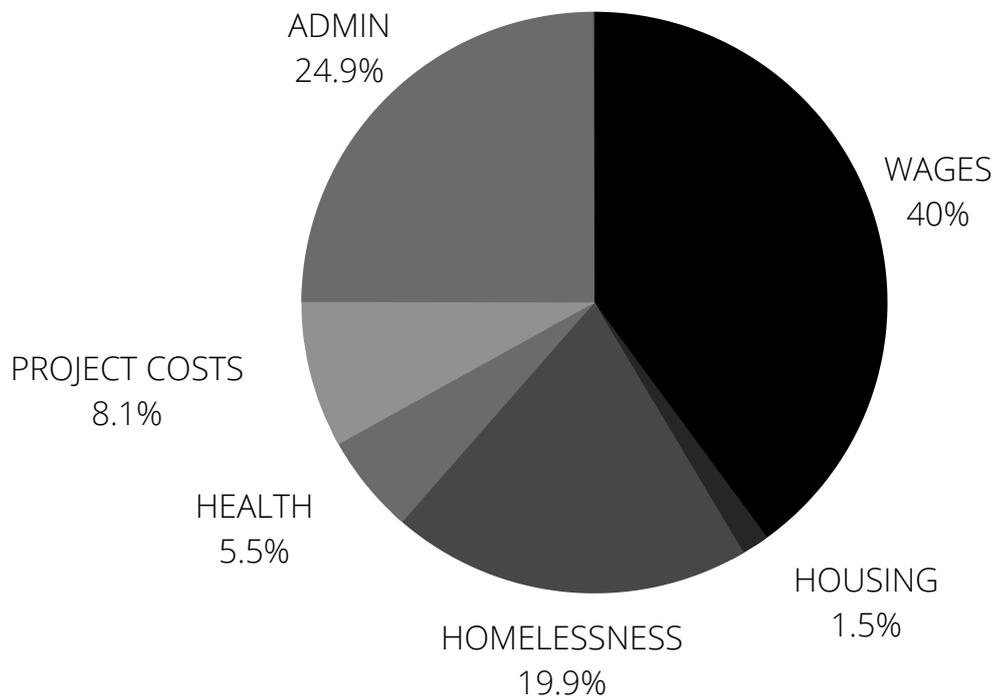
CLIENT SUPPORT

Our client support includes individualized services to help improve integration and provide the provision of basic needs and treatment services. These services are not limited to social and cultural integration of individuals and families.

HEALTH AND MEDICAL

We aim to encourage members and communities to take lead in health and medical resources by connecting them to clinical and health and treatment services. Our Outreach Team assisted 27 clients which totalled \$11,720.

OUTREACH EXPENSE BREAKDOWN



HOUSING

The Housing services help individuals or families transitioning into stable housing that has been deemed appropriate and safe. In 2021, we had 3 clients receive support which cost \$3,246.

ADDITIONAL COSTS

NTVS paid \$155,150 in employee wages, project and administration costs to provide outreach services to Ts'amiks members. The project costs are related to administrative activities not included to any other expenditure category and administration costs supporting but not directly related to the delivery of Reaching Home.

In total, our Outreach team assisted 266 clients with our Lu'Ma Housing fund which totalled \$212,400.

CONNECTING OUR MEMBERS

We began 2021 with the goal to provide the best standards of service to our members by providing better online support, transparency of sharing NTVS news across all NTVS platforms and creating new tools that engage with all Ts'amik citizens.

From March to June, we created a new website, began distributing a monthly newsletter and sending weekly emails through our new email blasts.

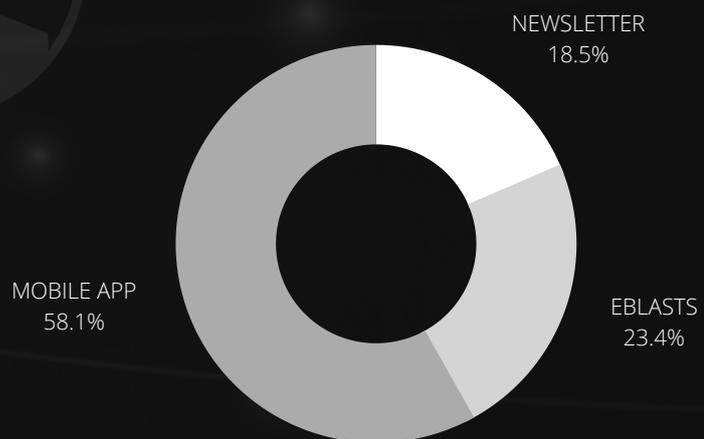
WEBSITE

We did a complete overhaul on our website making it more user friendly and increasing user functionality by providing online applications, a news and events page, career page, photo gallery and other much needed tools.

NEWSLETTER

In the spring of 2021 we began to distribute a Nisga'a monthly newsletter with a primary focus on our Elders.

As of now, we have 206 Elders who receive our newsletter by mail, and we hope to continue to grow our subscribers.



PERCENT OF USERS ON EACH MEDIUM

EMAIL BLASTS

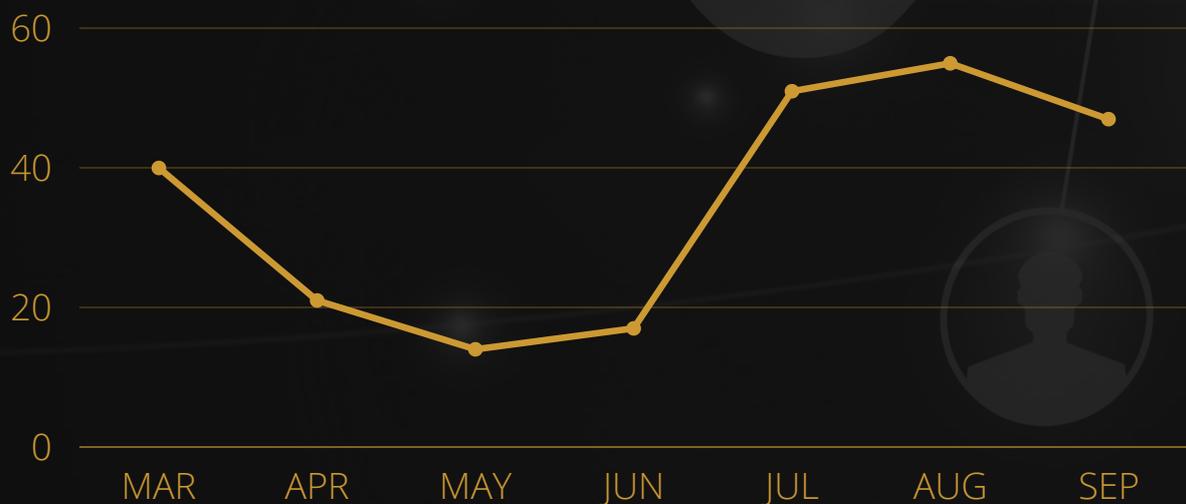
We began sharing NTVS news through email blasts in March 2021, Subscribers stay up to date with important NTVS news and are able to apply for programs and services via email. To date, we have 261 members subscribed to our emails and more joining every week.

MOBILE APP

In July 2021 we launched a social media campaign promoting the benefits of our Mobile App. Within three months we saw a 20% increase of downloads and currently 648 members have downloaded our app.

NUMBER OF DOWNLOADS PER MONTH

The campaign ran from July to August which happened to be our highest months for downloads.



NEXT STEPS

We are very excited and have big plans for the future of NTVS. We have seen a lot of change and growth this past year and will continue to grow as we launch our Ts'amiks Business Fund and work towards a Housing Plan for Nisga'a citizens.

ECONOMIC DEVELOPMENT - TS'AMIKS BUSINESS FUND

The Economic Development Initiative provides a range of economic development programs and opportunities to support Nisga'a entrepreneurs and communities. This will include business advisory services, a Nisga'a internship program, online programs and more.

This is the beginning of an exciting time for us as we work towards building the knowledge and experience within our community.

HOUSING PLAN

We are currently working with the Nisga'a Lisims Government on bridging the gap of homelessness within our community, Not only are we providing short-term financial assistance to members in need, but have plans to provide safe and appropriate housing.

STRATEGIC PLAN

Another new beginning for us is the planning and execution of our four-year strategic plan. In September 2021, our Executive Director, Board of Directors, Elders and staff came together to discuss the needs of our community and identify major core areas we need to focus on from 2021 to 2025.

Moving forward the initiatives of NTVS will be based around culture, governance, financial stability and our programs and services.

PROGRAMS & SERVICES

TWO-SPIRIT PROGRAMS
FAMILY SUPPORT
HOMELESSNESS
HEALING
ARTS AND CULTURE

CULTURE

TRADITIONAL FOODS
CULTURAL COMPETENCY
CULTURAL INFUSION
TRADITIONAL AGRICULTURE
FEASTS

GOVERNANCE

POLICY DEVELOPMENT
COMMUNICATION
ECONOMIC
ACCOUNTABILITY

FINANCIAL STABILITY

FUNDING & GRANTS
FINANCIAL LITERACY
PARTNERSHIPS

OUR STAFF

In 2021 our team expanded, from 6 employees to 16 employees with more plans to grow our team. This is a very exciting for us, as we grow our team, we will be able to meet the needs of Ts'amiks members and do more in the near and far future.

STAFF DIRECTORY

EXECUTIVE DIRECTOR

Anthony Robinson

EXECUTIVE ASSISTANT

Christie Hamilton

OFFICE MANAGER

Dinara Salikhadenova

ECONOMIC DEVELOPMENT OFFICE

Brad Mercer

COMMUNITCAIONS

Arrie Sturdivant

ACCOUNTANT

Lindsay Hong

PROGRAMS COORDINATOR

Laura Lewis

PROGRAMS ASSISTANT

Jessica Hamilton

PROGRAMS ADMINISTRATION

Carmen Percival

RECEPTIONIST

Paula Smith

OUTREACH COORDINATOR

Denise Azak

OUTREACH WORKER

Lynne Clayton

COMMUNITY SUPPORT WORKER

Joleen Price

OUTREACH ASSISTANT

Hazel Nyce

CUSTODIAN

Melissa Johnson

CUSTODIAN

Sadie Wesley

**Nisga'a Ts'amiks
Vancouver Society
Financial Statements
March 31, 2021**

Nisga'a Ts'amiks Vancouver Society

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March 31, 2021

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Nisga'a Ts'amiks Vancouver Society

March 31, 2021

Management's Responsibility for Financial Reporting

The accompanying financial statements of the Nisga'a Ts'amiks Vancouver Society (the "Society") for the year ended March 31, 2021 are the responsibility of management and have been approved by the Board of Directors.

These financial statements have been prepared by Society management in accordance with Canadian accounting standards for not-for-profit organizations as defined by the Chartered Professional Accountants Canada Handbook. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances in order to ensure that the financial statements are presented fairly, in all material respects.

The Society maintains systems of internal controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate, and the Society's assets are appropriately accounted for and adequately safeguarded.

The Society's Board of Directors are responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board of Directors reviews the financial statements and the Auditor's report before making recommendations for presentation to the Society's members.

The financial statements have been audited by the independent auditors, D&H Group LLP, in accordance with Canadian generally accepted auditing standards on behalf of the Members. D&H Group LLP has full and free access to the Board of Directors for information purposes.



Director



Director

Nisga'a Ts'amiks Vancouver Society

Statement of Financial Position

March 31, 2021

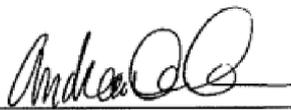
	2021	2020
	\$	\$
Assets		
Current assets		
Cash	1,041,210	914,369
Amounts receivable	87,449	2,542
GST rebate receivable	13,875	11,975
Prepaid expenses	<u>17,347</u>	<u>932</u>
	1,159,881	929,818
Security deposits	8,061	5,025
Capital assets (Note 4)	<u>87,874</u>	<u>29,650</u>
	<u>1,255,816</u>	<u>964,493</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (Note 5)	81,494	33,122
Deferred revenue	<u>42,700</u>	<u>-</u>
	<u>124,194</u>	<u>33,122</u>
Commitments under operating leases (Note 6)		
Net assets		
Invested in capital assets	87,874	29,650
Unrestricted	<u>1,043,748</u>	<u>901,721</u>
	<u>1,131,622</u>	<u>931,371</u>
	1,255,816	964,493

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

Approved by the Board



_____, Director



Nisga'a Ts'amiks Vancouver Society

Statement of Changes in Net Assets

Year ended March 31, 2021

			2021	2020
			\$	\$
	<u>Unrestricted</u>	<u>Invested in capital assets</u>	<u>Total</u>	<u>Total</u>
Balance, beginning of year	901,721	29,650	931,371	1,048,563
Excess (deficiency) of revenues over expenses	200,251	-	200,251	(117,192)
Transfers				
Amortization of capital assets	25,970	(25,970)	-	-
Purchase of capital assets	<u>(84,194)</u>	<u>84,194</u>	<u>-</u>	<u>-</u>
Balance, end of year	1,043,748	87,874	1,131,622	931,371

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



D&H Group LLP
Chartered Professional Accountants
10th Floor, 1333 West Broadway
Vancouver, BC V6H 4C1

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f 604.731.9923

Independent Auditor's Report

To the Board of Directors of Nisga'a Ts'amiks Vancouver Society

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Nisga'a Ts'amiks Vancouver Society (the "Society"), which comprise the statement of financial position as at March 31, 2021, and the statement of changes in net assets, statement of operations and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

As part of the Society's CoVID-19 relief measures, gift cards were purchased and distributed to members of the Society and are recorded on Schedule 1 under gift cards expense. We were unable to obtain sufficient appropriate audit evidence to verify whether or not intended recipients received the gift cards due to the nature of the distribution process. Consequently, we were unable to determine whether any adjustments were necessary. Our audit opinion on the financial statements for the year ended March 31, 2021 was modified accordingly because of the possible effects of this limitation in scope.

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 Society 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 qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

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



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f 604.731.9923

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 Society'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 Society'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 Society 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.

Report on Other Legal and Regulatory Requirements

As required by the *Societies Act* (British Columbia), we report that, in our opinion, the accounting principles in the Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Vancouver, B.C.
June 29, 2021

Chartered Professional Accountants

Nisga'a Ts'amiks Vancouver Society

Notes to the Financial Statements

March 31, 2021

1. Nature of operations

Nisga'a Ts'amiks Vancouver Society (the "Society") was incorporated under the *Societies Act* of the Province of British Columbia on November 27, 2000 as a not-for-profit organization and commenced operations in August 2001.

The Society is a tax exempt body under Section 149 of the *Income Tax Act*.

The purpose of the Society is to enhance the social, economic, physical, cultural and spiritual well-being of Nisga'a citizens whose ordinary residence is within the Lower Mainland of British Columbia, or the greater Victoria or Nanaimo areas of Vancouver Island.

On March 11, 2020, the World Health Organization declared a global pandemic resulting from the spread of the novel coronavirus CoVID-19. In mid-March 2020, federal, regional, and local authorities in Canada, the United States, and other nations began to declare states of emergency and implemented actions designed to limit the spread of CoVID-19. These actions will have a significant, negative effect on the economy of all nations for an undeterminable period of time and the extent of these effects on the Society's operations is uncertain.

2. Significant accounting policies

(a) Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations which necessarily involves the use of estimates. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of significant accounting policies summarized below.

(b) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

(c) Revenue recognition

The Society follows the restricted fund method of accounting for contributions. Restricted contributions related to general operations are deferred and recognized as revenue in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund. 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. As at March 31, 2021, the Society had no restricted fund balances remaining to be spent.

The Society receives funding pursuant to agreements with the Nisga'a Lisims Government, requiring that the funds be used in accordance with the purpose of the Society as described in Note 1.

Event fees received in advance are deferred and recognized in the year the related event takes place.

Nisga'a Ts'amiks Vancouver Society

Notes to the Financial Statements

March 31, 2021

2. Significant accounting policies - continued

(d) Capital assets

Capital assets are recorded at cost and are being amortized over their estimated useful lives. The annual rates and methods are as follows:

Computer equipment	-	45% declining balance
Computer software	-	100% declining balance
Furniture and fixtures	-	20% declining balance
Leasehold improvements	-	5 years straight-line
Office equipment	-	20% declining balance

The carrying amount of a capital asset is written down to its residual value when the capital asset no longer has any long-term service potential to the Society. In that event, the amount by which the carrying amount of an impaired capital asset exceeds its residual value is charged to operations.

(e) Contributed services

The work of the Society is dependent on the efforts of many volunteers. Because these services are not normally purchased by the Society and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

3. Economic dependence

The Society's ability to continue viable operations in the future is dependent on its ability to receive continued financial support from the Nisga'a Lisims Government.

4. Capital assets

2021
\$

	Cost	Accumulated amortization	Net
Computer equipment	157,567	91,533	66,034
Computer software	18,828	18,296	532
Furniture and fixtures	7,090	6,492	598
Leasehold improvements	27,221	11,542	15,679
Office equipment	<u>38,150</u>	<u>33,119</u>	<u>5,031</u>
	248,856	160,982	87,874

Nisga'a Ts'amiks Vancouver Society

Statement of Operations

Year ended March 31, 2021

	2021	2020
	\$	\$
Revenue		
Nisga'a Lisims Government	1,625,785	1,330,709
Special events	-	30,476
Government grants	564,635	80,000
Donations - non-corporate	-	5,111
Other	393,310	6,235
Interest	1,521	-
	<u>2,585,251</u>	<u>1,452,531</u>
Expenses		
Administration	247,321	111,290
Advertising	-	1,500
Amortization of capital assets	25,970	9,370
Board stipend	64,247	64,800
Community health and wellness	115,883	16,735
Education and youth	129,984	20,849
Elders group	-	43,046
Events (Schedule 1)	848,981	532,552
Language program	3,909	30,324
Legal and accounting	59,740	28,200
Meetings	6,559	21,581
Professional fees	47,537	51,312
Rent and utilities	125,068	120,290
Training	16,553	33,296
Wages and benefits	542,257	319,267
WSN stipend	150,991	126,295
WSN travel	-	39,016
	<u>2,385,000</u>	<u>1,569,723</u>
Excess (deficiency) of revenue over expenses for the year	200,251	(117,192)

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

Nisga'a Ts'amiks Vancouver Society

Statement of Cash Flows

Year ended March 31, 2021

	2021	2020
	\$	\$
Cash flows from (used in) operating activities		
Excess (deficiency) of revenue over expenses for the year	200,251	(117,192)
Item not affecting cash		
Amortization of capital assets	25,970	9,370
Changes in non-cash working capital		
Amounts receivable	(84,907)	1,624
GST rebate receivable	(1,900)	(3,922)
Prepaid expenses	(16,415)	26,268
Security deposits	(3,036)	1,440
Accounts payable and accrued liabilities	48,372	7,792
Deferred revenue	42,700	-
	<u>211,035</u>	<u>(74,620)</u>
Cash flows from (used in) investing activity		
Purchase of capital assets	<u>(84,194)</u>	<u>(955)</u>
Increase (decrease) in cash during the year	126,841	(75,575)
Cash, beginning of year	<u>914,369</u>	<u>989,944</u>
Cash, end of year	<u>1,041,210</u>	<u>914,369</u>

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

Nisga'a Ts'amiks Vancouver Society

Notes to the Financial Statements

March 31, 2021

4. Capital assets - continued	2020		
	Cost	Accumulated amortization	Net
Computer equipment	74,754	71,383	3,371
Computer software	17,764	17,764	-
Furniture and fixtures	7,090	6,343	747
Leasehold improvements	27,221	7,622	19,599
Office equipment	<u>37,834</u>	<u>31,901</u>	<u>5,933</u>
	164,663	135,013	29,650

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are payroll remittances of \$ 1,988 (2020 - \$ 1,318).

6. Commitments under operating leases

The Society leases its premises under operating leases which expire on January 31, 2023 and December 1, 2023. The Society is obligated to make the following annual rent payments under the premise leases in the fiscal years ending:

	\$
March 31, 2022	158,987
March 31, 2023	142,799
March 31, 2024	<u>25,289</u>
	327,075

7. Financial instruments

Financial instruments consist of cash, amounts receivable and accounts payable and accrued liabilities.

Credit risk

Cash and amounts receivable are exposed to credit risk due to the potential for counterparties to default on their contractual obligations with the Society. The maximum potential loss on all financial instruments is equal to the carrying amount of those items. The Society mitigates its credit risk by only dealing with parties who are believed to be creditworthy.

Nisga'a Ts'amiks Vancouver Society

Notes to the Financial Statements

March 31, 2021

8. Remuneration paid to directors

Under the British Columbia Societies Act, the Society is required to disclose the remuneration paid to directors in the fiscal year. The details of remuneration paid to directors of the Society are as follows:

	2021	2020
	\$	\$
Chairperson	9,900	-
Former Chairperson	16,255	21,600
Former Secretary	15,341	21,600
Former Treasurer	16,255	21,600
Wilp Si'ayuukhl Nisga'a Representative	19,712	-
Former Wilp Si'ayuukhl Nisga'a Representative	42,986	56,041
Nisga'a Lisims Government Executive Member Representative	25,794	-
Former Nisga'a Lisims Government Executive Member Representative	<u>55,656</u>	<u>70,244</u>
	201,899	191,085

9. Remuneration paid to employee

Under the British Columbia Societies Act, the Society is required to disclose the employees and contractors earning remuneration over \$ 75,000 in the fiscal year. The details are as follows:

	2021	2020
	\$	\$
Executive Director/CEO remuneration	87,408	19,158

Nisga'a Ts'amiks Vancouver Society

Event Expenses

Year ended March 31, 2021

	2021	2020
	\$	\$
Hobiye	5,054	77,769
Nisga'a employment skills and training	275,000	17,361
Christmas event	-	44,243
Gatherings and feasts	-	(195)
Grad celebration	-	7,860
Summer celebration	-	6,744
Program resources	-	151,622
Halloween	3,986	4,313
Education and youth activities	-	7,940
Committee meeting	1,076	4,120
Salmon harvest	33,568	37,643
CoVID-19 emergency response	125,864	169,197
Nisga'a Day and others	-	3,935
Gift cards	<u>404,433</u>	<u>-</u>
Total event expenses	848,981	532,552

Nisga'a Ts'amiks Vancouver Society

Program Operations

Year ended March 31, 2021

	2021	2020
	\$	\$
Revenue		
Nisga'a Lisims Government Special events	466,847	1,330,709
- income	-	30,476
Donations	-	-
- non-corporate Government grants	-	80,000
Others	5,925	6,235
	<u>472,772</u>	<u>1,452,531</u>
	217,971	1,625,784
Operations	466,847	1,330,709
Governance	217,971	1,625,784
Language and culture	53,051	68,969
Education and youth	68,969	68,969
Youth activities	15,709	15,709
Training	26,520	26,520
Economic development	77,457	77,457
WSN - travel and stipend	100,742	100,742
Local priorities	237,758	237,758
Special assembly	13,748	13,748
CoVID-19 emergency	347,013	347,013
Total	1,625,784	1,625,784
	247,321	111,290
Expenses	135,309	135,309
Administration	14,261	16,129
Advertising	-	-
Amortization of capital assets	25,970	25,970
Board stipend	64,247	64,247
Community health and wellness	-	-
Education gifts	-	27,099
Elders group	-	-
Events	33,568	33,568
Language program	3,909	3,909
Legal and accounting	1,256	58,484
Meetings	6,559	6,559
Professional fees	32,914	14,623
Rent and utilities	100,212	9,433
Training	4,866	10,633
Wages and benefits	320,824	14,550
WSN stipend	66,356	66,356
WSN travel	627,910	217,971
	<u>(155,138)</u>	<u>(117,192)</u>
	47,974	41,870
Excess (deficiency) of revenue over expenses	(155,138)	(117,192)