

HITAĆU ASSEMBLY

MONDAY, NOVEMBER 15, 2021

5PM DINNER & 6PM ASSEMBLY

Cix^watin Centre Gym

- 5pm Dinner
- 6pm Assembly Starts
- **Vaccination Passport is required for entry**

Zoom

- 6pm Assembly Starts
 - www.zoom.us
 - Meeting ID: **821 9970 9634**
 - Meeting Passcode: **291238**
 - Tel: **1(778) 907-2071**

Livestream available via ufn.ca & Facebook

To **participate in the meeting you must attend IN PERSON or via ZOOM. *Questions will not be taken from Facebook.***



HITAĆU ASSEMBLY

MONDAY, NOVEMBER 15, 2021

6PM – VIA ZOOM

www.zoom.us Meeting ID: **821 9970 9634**
Tel: **1(778) 907-2071** Meeting Passcode: **291238**

TO ACCESS A ZOOM MEETING

You do not need a Zoom account to access the meeting. Follow the Instructions below. If you have a Zoom account, continue to follow with the Meeting ID and Passcode for access.

VIA WEB/COMPUTER

1. Go to www.zoom.us
2. Select '**Join A Meeting**', top right hand tab
3. Enter Meeting ID: **821 9970 9634**
4. Enter Passcode: **291238**
5. Choose your audio connection; phone, computer, with or without video. *Your computer will notify you if you have no audio connection and force a call in.*
6. You are connected!

VIA TELEPHONE

1. Call in to the 10 digit number: **1(778) 907-2071**
2. Enter Meeting ID: **821 9970 9634**
3. Enter Passcode: **291238**
4. You are connected!

Your audio will automatically be muted. To un-mute on your phone select *6. If asked to un-mute on your phone, select *6.

ZOOM ETIQUETTE

- Follow the instructions to sign into the meeting via web/computer or by phone.
- Your microphone will be muted upon meeting entry.
- You can **un-mute the audio** on the lower left hand of the Zoom screen or **by *6** on your telephone.
- Please **stay muted** unless called on or at the request to ask a question.
- When your microphone is not muted, avoid activities that could create additional noise.
- If joining via video, position your camera properly and limit surrounding distractions.
- If attending via video, **please raise your hand in request to speak**. If via phone un-mute your audio to request to speak when the time is available and right.
- You will be muted for profanity or out of line communication.
- The chat box will be monitored but not public. **Chat is not a guaranteed form of communication** for answering questions or requests during the Assembly.

QUESTION PERIOD

- Will start with in person attendance and resume with Zoom attendee questions.
- At any time before speaking, **please state your name**.
- **Questions will not be accepted from Facebook. In person and Zoom attendance only.**



NOTICE IN ACCORDANCE WITH YUULU?IL?ATH LAW

ANNUAL GENERAL ASSEMBLY

In accordance with Sections 4.2 and 4.3 of the *Government Act* YFNS 2/2011, notice is hereby given that a meeting of the hita'cu Assembly has been called for:

Date: Monday, ~~October 25~~ **November 15, 2021**
Time: 6:00 p.m.
Location: Cix'atin Centre Gym, hita'cu / Live stream / **Zoom**

This meeting is deemed the Yuulu?it?ath Annual General Assembly in accordance with Section 2.24 of the Yuulu?it?ath Constitution.

DRAFT AGENDA

The agenda is in draft form until approved by the Citizens at the meeting of the hita'cu Assembly. Additional items may be added at the time we adopt the agenda.

1. Call to order
2. Opening Ceremonies/Welcoming remarks
3. Review and adoption of the agenda
4. Executive Reports
5. Annual Report 2020-2021
6. Audited Annual Financial Statements 2020-2021
7. Annual Yuulu?it?ath Financial Report 2020-2021
8. General Q&A

Notice Date: August 20, 2021

9. Other

a. _____

b. _____

c. _____

10. Adjournment

Zoom Instructions

Dial In #: 1 (778) 907-2071

Meeting ID: 821 9970 9634

Passcode: 291238

Voting

When the Chairperson calls for a vote, the Chairperson will request that:

1. In-person attendees vote by show of hands; and then
2. Zoom attendees vote by stating their name and “yay” or “nay”.



Legislature/Executive Report Form

Prepared by: Jenny Touchie

Date: November 8, 2021

Executive Portfolio: Assets

PORTFOLIO HIGHLIGHTS

- A. Executive Meetings, Legislature Meetings, Committee of the Whole Meetings
- B. Asset Department
- C. Economic Development
- D. Maa-nulth Treaty Society
- E. Miscellaneous

DETAILS

- A. TOPIC: Executive & Special Executive Meetings
 - Executive Meetings (every second Tuesday)
 - Legislature Meetings (July 20, August 23, October 12, November 1)
 - Committee of the Whole Meetings (July 20, September 28, November 1)
- B. TOPIC: Asset Department
 - Meet every two weeks to discuss updates on all projects in the Asset department
 - Amendments to the Zoning and Structures Act and OCP submitted to Committee of the Whole for consideration.
 - Draft of the Business Licensing Act submitted to Committee of the Whole for consideration.
 - Gaps Action Plan
 - Quotes in for some of the repairs identified from the inspections
 - RFP packages for tender to be completed for additional repairs
 - More movement on this project is anticipated
 - Infrastructure Coordinator
 - Undertaking infrastructure needs assessment, will compile a report outlining findings.
 - Mini Big House project underway (construction of new addition to Cixwatin to expand cultural library).

C. TOPIC: Economic Development

- Economic Development Committee meetings August 9, (9 meetings this fiscal year)
- Multi-departmental, leadership master planning August 23
- Economic Development Committee received the second quarter financial report received by Holdings Board from Operating Board in August (see attached). A minimum of quarterly reports must be submitted.
- Economic Development Plan – MNP awarded contract for managing engagement sessions for the Ec Dev Plan. Engagements set to begin in November. This will be a good opportunity for citizens to share their thoughts and ideas. (Reminder: This is for economic development (forward looking).

D. TOPIC: Maa-nulth Treaty Society

- Continuing to serve as alternate director for YG (September 27)

E. TOPIC: Miscellaneous

- Meeting with Makola Development Services to discuss West Coast Housing Need and Demand Study (covers all communities/districts of the West Coast). (September 13)
- Meeting with Minister Ravi Kahlon (Minister of Jobs, Economic Recovery and Innovation) to discuss engagement with Maa-nulth Nations on BC's Economic Recovery Plan. (September 27)
- Attended the NTC AGM (October 26)
- West coast non-market affordable housing meeting (November 12)

UPCOMING ACTIVITIES:

- Ongoing executive meetings and bi-lateral meetings with Asset Manager and EDO
- Ongoing Economic Development Committee meetings (Next one is November 18)
- Economic Development Engagement with MNP (Details TBC)
- Strategic Planning (Details TBC)

Signature, Executive Member

**YFN Management
Services LP**

Memo

To: Jenny Touchie
From: Jonathan Cross
cc: Operating Board
Date: August 31st 2021
Re: Q2 Report

As approved at the Operating Board Meeting of August 25th, 2021, please find attached an Operations Report for the Second Quarter as well as our internally produced accounting package.

Sincerely,

Jonathan Cross.

YFN Group of Companies

Q2 Business Report 2021

Year to Date June 2021 Financial Summary

	Month Ending Jun 30, 2021	%	Month Ending Jun 30, 2020	%	6 Months Ending Jun 30, 2021	%	6 Months Ending Jun 30, 2020	%
DEPARTMENTAL REVENUE								
Wya Point Resort	119,208.77	79%	150,758.74	80%	202,880.71	54%	212,910.40	54%
Thornton Motel	9,734.34	6%	10,857.88	6%	59,122.44	16%	66,246.38	17%
Wya Welcome Centre	4,500.00	3%	3,000.00	2%	24,500.00	7%	18,750.00	5%
Wya Point Surf Shop (Lease)	-	-	239.44	0%	16,763.81	4%	239.44	0%
Superior Propane (Lease)	2,333.33	2%	2,333.33	1%	13,999.98	4%	13,999.98	4%
Food Truck (Lease)	1,500.00	1%	938.10	0%	5,250.00	1%	3,438.10	1%
Hupatoo Building	-	-	6,063.31	3%	-	-	33,988.31	9%
YFNMS [Mgmt Fees, Moorage, BB]	5,921.66	4%	5,838.33	3%	36,113.35	10%	35,446.71	9%
Interest Earned	213.97	0%	29.82	0%	1,140.47	0%	301.62	0.1%
Covid Subsidy	7,480.71	5%	9,273.07	5%	8,832.93	2%	10,045.16	3%
Grant Revenue	-	-	-	-	4,163.90	1%	-	-
Miscellaneous Revenue	-	-	-	-	-	-	1,624.75	0.4%
Total Revenue	150,892.78	100%	189,332.02	100%	372,767.59	100%	396,990.85	100%
DEPARTMENTAL EXPENSES								
Wya Point Resort	71,399.42	60%	48,517.00	32%	240,072.70	118%	198,148.54	93%
Thornton Motel	20,622.49	212%	17,982.76	166%	39,215.73	66%	49,157.12	74%
Wya Welcome Centre	227.17	5%	164.99	5%	-1,362.98	-6%	1,089.91	6%
Wya Point Surf Shop (Lease)	378.54	-	627.11	262%	21,324.39	127%	3,051.91	1275%
Food Truck (Lease)	47.83	3%	34.58	4%	-287.02	-5%	207.48	6%
Hupatoo Building	18.92	-	1,402.70	23%	434.43	-	9,231.30	27%
Total Expenses	92,694.37	61%	68,729.14	36%	299,397.25	80%	260,899.49	66%
SUBTOTAL	58,198.41	39%	120,602.88	64%	73,370.34	20%	136,091.36	34%
UNALLOCATED EXPENSES								
Administration	27,491.84	18%	26,628.55	14%	171,860.49	46%	179,070.88	45%
	27,491.84	18%	26,628.55	14%	171,860.49	46%	179,070.88	45%
NET INCOME (LOSS)	30,706.57	20%	93,974.33	50%	-98,490.15	-26%	-42,979.52	-11%

Quarter Two Highlights

- The second quarter of 2021 proved to be the most challenging 3 months of the Pandemic so far for the Hospitality Industry resulting in disappointing results for our accommodation operations.
- On April 17th, 2021, The Resorts summer teams arrived to begin the opening process for the campsite and Yurt Facilities as well as annual maintenance at the Lodge Site.

- Two days later on April 19th Premier Horgan made the surprise announcement to restrict BC Residents Movements between Health Regions and set up Roadblocks. The Tourism Industry was asked to reject bookings from outside our local area.
- For the second consecutive summer season we were required to manage a massive number of cancellations and refunds across our operations hurting profitability.
- Significant discounting was offered to attract local visitors in an effort to contribute to our season opening costs.
- The Travel Ban resulted in a delayed opening of the Campsite and Yurt site and very low traffic to start the season.
- The opportunity to complete significant disruptive maintenance work was taken, with gas lines at the lodges dug up and replaced, & decking woodwork repaired and treated.
- At the yurt site propane fireplaces were repaired and replaced and the canvas of all Yurts treated for mildew, a large volume of gravel was trucked in to repair roads.
- The above is reflected in the reduced revenue and increased costs of Wya Point for the quarter.
- The Businesses continue to apply for and receive COVID Subsidies from various programs most notably we were successful in applying for the Circuit Breaker Business Relief Grant.
- Lease revenue remained stable throughout the quarter.
- Wya Surf Shop Lease commenced in April and has consumed significant time and resources with disappointing outcomes from a business perspective.
- Meetings and Inspections of the Thornton Motel were conducted with the tenant Pacific Seafoods (UHS). The asset is in general in good condition with some work needed to the Deck Membrane on the Managers Suite Deck.
- Meetings & Inspections with Wya Welcome Centre tenants have had some effect improving general upkeep and appearance of the site
- Meetings Held with Gordon Taylor regarding E Bike Business and his locations at the Welcome centre and Surf Shop.
- The attractive lending environment enabled mortgage refinancing with BMO. The consolidation of the Companies numerous loans had been a Board Goal for a number of years and will be helpful with cashflow moving forward.
- Planning of summer rates and Yield Management Strategies for when PHO restrictions eased with inventory being held back until demand increased to ensure maximum rates.
- As Travel restrictions eased towards the end of June aggressive pricing strategies were put in place to benefit from the anticipated short but significant traffic volumes expected for the summer. All of our accommodation operations will operate at or near capacity in July and August with the limiting factor being the extremely difficult labour market with all Hospitality Operations in the region struggling to find employees.

April - June Employee Status Report

June 30. 2020	YFN Citizens	FN Citizens	Non FN	Vacancies	On Leave
Core Staff	4	0	0	1	3
Part Time Staff	0	0	1	3	
Summer Staff	0	0	6	2	
Total	4	0	7	6	3

Approximately 10 YFN Citizens are employed at our Leased Sites.

Employment Opportunities Posted During Q2

- Part Time Housekeeper Positions
- Summer Trainee Host Positions
- Summer Full Time Housekeepers
- Summer Maintenance Positions



Legislature/Executive Report Form

Prepared by: Lorri Touchie

Date: November 9, 2021

Executive Portfolio: Community Services

PORTFOLIO HIGHLIGHT:

- A. Healthcare Department Updates
- B. Community Services Department Updates
- C. Social Services Department Updates
- D. Education Department Updates

DETAILS

A. Healthcare Department:

- Dr. Carrie Marshall's clinic began in August 2021. The clinic has continued with full capacity week over week with 2 to 3 patient's waitlist on a weekly basis. The patient wait time has reduced dramatically over the last 6 months. Overall Dr. Marshall's clinic has been very successful and well utilized by community members.
- Physiotherapy Clinic's has now started in our community 5 days per week. Our physiotherapist Lisa Kudla will take cases directly and also appointments can be done though the administrative assistant at the Huupatu Health Centre.
- Optometry Clinics are occurring on monthly bases to provide support to patients within the community. All appointments are done though administrative assistant the Huupatu Health Centre.
- Massage Therapist Brooke Smith offers massage therapy twice per month. Appointments are done through the administrative assistant at the Huupatu Health Centre. Also, appointments can be made through the massage therapist website Harbour Health Massage Therapy.
- Dentistry Clinic is being explored for our community. Potential start date of May / June 2022.
- Healthy Meals Program was a pilot project with funding through VIHA. This program has been providing health meals to community members with chronic conditions. The Healthy Meals Program has been extended by VIHA.

B. Community Services Department:

- Parks Canada Junior Program has been extended for a second consecutive year. Parks Canada is working with the Nation to create a program to provide more opportunities for the Nation.
- Driving training programs are being arranged; estimated start date April 2022.
- First Aid Training Level 1 Course was a huge success. We had 8 citizens that participated in the First Aid Course and all 8 citizens obtain their certificates of completion. First Aid Level 2 Training will be offered in 2022.
- Community Beautification Project prep work will start in December. Estimated start date is Jan 17, 2022.
- SSD and Assets are in discussing and exploring the creation of a sporting facility that will include a skating rink. Possible locations are being scouted at this point. Currently on hold with limited activity due the pandemic.
- Healthy Meals Program was a pilot project with funding through VIHA. This program has been providing health meals to community members with chronic conditions. The Healthy Meals Program has been extended by VIHA.

C. Social Services Department:

- Congratulations to Skylene Patrick on her appointment as the Interim Daycare Manager
- Summer program showed overwhelming support from community members. Even during the pandemic. YFN was able to provide summer programming aimed at different age groups.
- Daycare Centre is being kept under strict hygiene guidelines to maintain standards. Additional support staff is being hired to provide extra care for the children.

D. Education Department:

- Post Secondary Students we currently have 21 students enrolled.
- Learning Coordinator Adele Tremblay has been hired to provide educational support to our community members. Her position is aimed at education continuity, student support and skills and development.
- Home Work Club started on Nov 1. Support classes are 4 days per week Mon to Thurs from 3:30pm to 5:00pm at the Hupaatuu Building.
- STEM Program has been extended. However it is currently on hold due to the ongoing pandemic. This will resume in 2022.
- SEC (Student Engagement Coordinator) has been appointed to provide more support to help improve attendance and to promote Indigenous knowledge.

Assembly Meeting Actions Items: July 2021

- Patient Travel: FNHA is in discussion with the Federal Government with regards to patient travel rates.
- Wheels for Wellness Program: YG Administration is exploring options with regards to creating our own Wheels for Wellness Program.
- Cultural Wellness Coordinator Position: Job description being drafted and start date TBD.

Meetings Attended: VIA ZOOM

- 2021 NTC AGM: Sept 26, 2021
- 2021 VI Regional Caucus Meeting: Nov 2-4, 2021

UPCOMING ACTIVITIES:

- Community Services Department Committee Meeting: December 2021.
- Community Consultative Committee Meeting: January 2022
- Citizenship Enrollment Committee Meeting : Date TBD

Sincerely,

Lorri Touchie

Signature, Executive Member



Yuutł'it'ath

Yuutł'it'ath Government **2020/2021 Annual Report**



MESSAGE FROM THE PRESIDENT

To start, I would like to offer condolences to the families who have been faced with great losses over the last year. It has been a tough one for our community and my thoughts are with all of you. I would like to acknowledge the loss of a dedicated Yuułuʔiłʔatḥ Government employee, Debbie Mundy. Debbie was an integral part of the operation, including community engagement coordinator, enrolment officer, and finance committee member; her time and services will be missed.

Navigating the second year of the Covid-19 Pandemic has been challenging but ensuring our community is safe and healthy has been, and will continue to be, a top priority. A special thank you to the dedicated members of the Community Safety Team for monitoring the community of hitaču through the past year, most recently during the three-week State of Emergency that ended on October 28. We collectively achieved in flattening the number of Covid-19 infections through the community outbreak and would like to thank all hitaču residents for their patience during that time. Overall, the community saw 19 cases of the virus.

This calendar year, our Legislature has met a total of eight times to date, and this Annual General Assembly will be the third hitaču assembly, with the final assembly of the year scheduled for Monday, December 6.

On August 23, 2021, the Community Safety and Trespass Act was enacted to help combat concerns of community safety. This legislation will help to ensure the peace and safety of our people by empowering the Executive to issue exclusion orders (while respecting the principles of fundamental justice) and restrict public access to certain Yuułuʔiłʔatḥ Lands, as well as offering an optional process to alleged offenders for a traditional healing circle overseen by the Taayii ḥaʔwīt.

This report will cover departmental details of the fiscal year April 1, 2020, to March 31, 2021. An annual video has been curated to highlight the past year and can be found on the Ucluelet First Nation website, ufn.ca or our YouTube channel, @Ucluelet First Nation.

We look forward to the new year ahead.

Sincerely,

President Charles McCarthy



In 2020, the Yuułuʔiłʔatḥ Flag was raised by Mayor and Council in the George Fraser Community Room at the Ucluelet Community Centre. To recognize Ucluelet as Yuułuʔiłʔatḥ Traditional Territory formally and continually.

ADMINISTRATION

- ☪ The Director of Operations (Director), supported by the Administration, Communications and Finance groups, is the heart and core of the Nation's functionality and is responsible for the overall operations of the Nation, with all department heads reporting. In turn, the Direction of Operations reports directly to the Executive and is responsible for ensuring that all mandates are fulfilled, Acts and laws are followed, and departments work cohesively and cooperatively.
- ☪ Human Resources is a key responsibility of Administration, with the past fiscal year seeing the completion of the Employee Handbook and Manager's to Human Resources, following significant interaction with and feedback from staff. These resources were developed with an HR firm that is a leader in HR for First Nations, with a human-centered approach. Further, the policies meet or exceed the standards set by the Canada Labour Code.
- ☪ A focus of the Director, working with the Personnel Committee, was to complete the building of a management team and fill key positions throughout the organization. Positions filled in Administration include Law Clerk, Communications Manager and CFO. Key positions hired in other departments include Director of Lands, Community Development Officer, Nurse Practitioner and Daycare staff.
- ☪ Addressing the impact of COVID-19 on Yuułu?it?ath Government's operations, our community, and Citizens, was an important and vital priority. Working closely with our Director of Health and Social Services and Assets Manager and their respective staff, the health and safety of our Citizens on and off TSL was paramount. Administration and finance staff worked diligently and overtime to ensure COVID-19 support payments reached our Citizens in a timely manner. Our Culture, Language and Heritage department ensured that cultural support was provided and that language classes continued online. Our Lands Department safely delivered seafood to our Citizens within and beyond TSL. Throughout, our Communications team kept all informed with vital updates. The COVID-19 crisis, demonstrated how as a Nation and organization we work together to meet needs of our Citizens and support each other as a team.
- ☪ For years, we as an organization have recognized the importance and need to reach and meet the needs of Citizens beyond the Peninsula. With Port Alberni being home to many of our Citizens, we purchased a new building in March. Renovations are prospected for late 2021, early 2022.
- ☪ In 2021 fiscal, we implemented a strategic and planned approach to our operation, overseen by our Director Operations, which has led to the commencement of strategic and infrastructure plans being completed this current fiscal year (2021/22). The planning, studies and implementation has involved departments pulling together.
- ☪ Our annual Christmas payments reached a new level this year, out of approximately 686 eligible Citizens, only 70 did not apply or could not be contacted. In past years, we did three cheque runs. This year, we did five with administration staff, taking extra steps to call and contact Citizens.

COMMUNICATIONS AND PUBLIC RELATIONS

- 🌀 During the fiscal year of April 2020 to March 2021, a new Manager of Communications and Public Relations was hired, Ucluelet local Melissa Boucha and we welcomed a new Communications Coordinator, urban citizen Rose Aday-McCarthy.
- 🌀 The Communications Coordinator will be a point of contact at the new office in Port Alberni. The building was purchased in March 2021 and will be undergoing renovations. In the interim, Rose is situated at the Thunderbird Building; immediate daily tasks include assisting with social media management, supporting with the creation of infographics, submitting articles for publications, assisting the manager with editing community publications, and keeping a pulse on community communication, to share wants, needs, discrepancies.
- 🌀 Through the fiscal year, the Umacuk transitioned from Newspaper format to Magazine format; a quarterly Magazine publication. The Umacuk currently runs by season, fall, winter, spring, summer. Umacuk means to tell stories and in this publication, you will find nation related stories and information, complete with an array of photos. Most of the content is curated by the communications team, stories submitted by staff members and nation partners are always welcome and encouraged. The Umacuk is distributed online, through email, and delivered (and mailed) to all citizens.
- 🌀 The YG Newsletter has been brought back and is now a distribution 'monthly' distribution between the quarterly Umacuk publication. The YG Newsletter is generated to share departmental updates, workshops, and community notices. The YG Newsletter is distributed online, through email, and delivery to hitacu residents.
- 🌀 For reference, the monthly publication schedule is as follows:
 - **Umacuk:** Winter – December, Spring – March, Summer – June, Fall – September
 - **YG Newsletter:** February, April, May, July, August, October, November, January
- 🌀 In 2020, a weekly e-newsletter the "Weekly E-News Blast" was started. Weekly roundups of information that has been released online and through nation delivery is consolidated into one newsletter and emailed to all subscribers. These subscribers are those who are signed up for the One Call System, to receive Food Fish notices. The weekly newsletter is also used for important notice drops and to email out the YG Newsletter and Umacuk as a separate distribution. Without a week missed, the 'Weekly E-Blast' continues to distribute successfully. We hope everyone is checking their emails (or junk boxes)!
- 🌀 A new Youtube channel was started! This where videos are uploaded for anyone to watch. Check out and subscribe to @Ucluelet First Nation on Youtube to see President's Message, culture videos, annual videos and more.
- 🌀 Follow us on Instagram at @Ucluelet First Nation. We went from 150 followers to 800+ in under a year!
- 🌀 The website underwent slight updates, including the addition of a Harvesting page and COVID 19 page, a subsection for media relations including Health and COVID-19 releases. What you don't see; the website is undergoing a complete update with a new, local webmaster. The re-design phase was started in early 2021. This included a new mapping layout, design scheme, easier functions for citizens to find information including forms, contacts, and content. We are excited to release this 'new' site late 2021, early 2022.
- 🌀 The Manager of Public Relations and Communications accepted the role as a representative for YG on the Tourism Ucluelet Board. Monthly meetings are held, except for summer months (July and August). Updates are provided between local hoteliers, restaurateurs, societies, such as the Wild Pacific Trail,

adventure businesses, Parks, and the District of Ucluelet. Updates are tourism based; highlights, struggles (ex. back road camping), information releases, sustainability of local tourism, etc.

- 🌀 We have been working closely with Tourism Ucluelet, to include Yuułuʔiłʔatḥ information within their website for visitor knowledge. This includes links to the UFN website, brief history, and to eventually include videos, traditional language, placenames, and general recognition for the importance of the Ucluth Peninsula and the Yuułuʔiłʔatḥ people. This is an ongoing project.

The primary goal of the communications department is to provide as much information to the citizens as required. This includes health updates, emergency updates, harvesting updates, available workshops, and programs. We issue updates as provided by the management team or as required for general knowledge. As part of the daily social media management, we follow health related information, environment, and weather information, workshops and programs offered by our partners and try to provide information for both local and urban citizens. There is a posting structure to social media, this includes a post every 2 hours from 8am to 5pm, exceptions are of course considered.

Internally we support the communicative function; management/department/executive support, engagement sessions, written works, interviews, videos, photography, producing publications, and general media relations. Externally we provide the content to the citizens in a timely manner within the resources as listed above. We are the connector for information and welcome citizens to reach out if they want to be included in an email list, need to change their address, require an old publication copy, have an idea, would like to submit a story, or have any generalized questions.



CULTURE, LANGUAGE AND HERITAGE

Yuułuʔiłʔatḥ has put a great deal of focus on building its culture, language, and heritage programs in the 2020-2021 fiscal year. By increasing the capacity of the culture, language, and heritage departments in both personnel and skill sets, the department was able to take large steps towards Yuułuʔiłʔatḥ cultural independence. The 2020-2021 Fiscal year saw the C,L&H department:

- Become an active participant in land development discussions, with the goal of increased cultural value and cultural site protections. As well as internally organizing and operating Yuułuʔiłʔatḥ led archaeological and cultural resource surveys within the Yuułuʔiłʔatḥ traditional territory.
- Concentrate it's effort into finalizing the repatriation of museum held cultural items as set out in the treaty, as well as expanding the governments knowledge on the whereabouts of museum held Yuułuʔiłʔatḥ items across the globe. The results from these efforts began to show in late 2020 when the first shipment of Yuułuʔiłʔatḥ items from the Canadian Museum of History made their way back to the community of hitaču to be put on display in the new community cultural library.
- Secure funding through various avenues to design and purchase museum cabinetry and displays for the returning cultural items.
- Successful in securing funding from the Indigenous Cultural Heritage Infrastructure grant stream and began a collaborative project with a Sechelt First Nation artist to construct a culturally appropriate community ceremony space as an addition to the new cultural library in which the items are displayed. This project resulted in an architecturally engineered traditional “mini” bighouse and office space, complete with a full hand painted traditional housefront design that was successfully constructed by a community workforce of carpenters and artists with the project being completed in late 2021.
- Successful in securing funding from First People Cultural Council that was put towards the language departments implementation of a new program for Yuułuʔiłʔatḥ citizens during the covid pandemic that offered online Nuuchahnulth language classes and included a paid incentive for learner's time. This program quickly became the most successful language program to date, and new classes were added to accommodate the interested new learners.
- Funding during the year was also spent on new programs by the C,L&H department aimed at creating community cultural workshops ran by Yuułuʔiłʔatḥ knowledge holders that were willing to share their skills & stories with the Yuułuʔiłʔatḥ community. The C,L&H department spent time filming and editing these workshops and sharing groups when appropriate, in an effort to record and produce cultural content short films to be shared with the Yuułuʔiłʔatḥ community with the goal of both cultural protection and revitalization.
- Actively recruit community members to join the C,L&H team and provide work opportunities for citizens.



Detail of Ucluelet Inlet village.

Archived Drawing – Ucluelet Inlet Village



Harvesting

LANDS AND RESOURCES, FISHERIES AND WILDLIFE

DEPARTMENT/PROGRAM HIGHLIGHTS

1. Progress in Land Title Transfers and YG Specific Claims
2. Amendments to Zoning and Structures Act
3. Roosevelt Elk Management
4. Bears & WildSafeBC
5. External Funding
6. Traditional Foods & FSC Food Fish Program

DETAILS

1. Progress in Land Title Transfers and YG Specific Claims

- Specific Claims 2021-2022 Funding Agreement completed and submitted to Canada
- Revised Terms of Reference for 3 claims established, anticipating multimillion dollar settlement
- 11 Land Titles Transferred from YG to citizens this year

2. Amendments to Zoning and Structures Act

- Increasing economic and housing opportunities in TSL
- First public hearing for proposed amendments was held in September 2021
- Amendments sent to Ratcliff/legal for review and revision

3. Roosevelt Elk -Management

- i. A small herd of Roosevelt elk translocated from Cowichan Territory into Toquaht Territory in February
 - Toquaht and YG signed Memorandum of Understanding to co-manage elk populations over both territories
 - Elk movements and condition are being monitored
- ii. Nahmint Elk Recovery Strategy on-going with Uchucklesaht Tribe Government, BC Wildlife Staff, under the overarching Maa-nulth Ungulate Stewardship Framework (Maa-nulth Wildlife Council).

4. Bears & WildSafeBC

- In 2021, Conservation Officers have removed 12 problem bears from the west coast, zero in hitaču.
- Continued support from the hitaču -Macoah WildSafeBC Coordinator on public outreach though
 - In-person displays, bear spray demonstrations
 - Social Media posts
 - Citizens reminded to call the Conservation Office RAPP line with wildlife sightings
- Emphasis on attractant mitigation in communities including locking bins, securing outdoor freezers, gleaned fruit, etc.

5. External Funding

- **CBT**- \$3500 Grant for WildSafeBC Coordinator Support
- **NETP**- \$15,000 Special Projects Fund: two students gained Environmental Stewardship Technician Certificates
- **Parks Canada** - SRKW Fund: \$68,000 in 2021-22 (total \$167,000 over next 3 years), includes capacity building & equipment for SRKW recovery including nearshore monitoring
- **Salish Sea Initiative** – Marine Stewardship Fund: \$870,000 in 2021-22 (total \$2.4 million over the next 3 years), includes capacity building, equipment & infrastructure for marine stewardship activities

6. Traditional Foods & FSC Food Fish Program

- L&R Department welcomed Niamh (Neev) O'Reilly as Traditional Foods Coordinator
- FSC Fish Distributions took place in hitaču, Port Alberni, Nanaimo, Duncan, Victoria, Courtenay, Campbell River and Vancouver from June and into November 2021
- hitaču and Port Alberni received fresh Sockeye and Halibut, with other species processed and frozen. All other urban areas received processed and frozen fish.
- The Hino van was out of commission this season; all transport was done using the YG pickup trucks
- Participation in Domestic FSC fishing and reporting is low.
- Harvest ID Card intake session in hitaču was well received, applications are found online and are accepted with a recent headshot. A Port Alberni in-person session date is TBD.

UPCOMING ACTIVITIES

- 🌀 Timber supply review with Forsite
- 🌀 Maa-nulth ground water project drilling to begin in November for monitoring wells and climate stations in Mercantile and Nahmint
- 🌀 Community Garden - Grant received from MakeWay for new greenhouses or employment opportunity
- 🌀 FSC Fish Distributions will be completed for all areas by end of November
- 🌀 Food Fish Policy and 2022 Traditional Foods Planning to occur in late 2021/ early 2022.
- 🌀 Posting and hiring for marine monitoring and stewardship technicians, and purchasing of field equipment as soon as funding contracts are finalized.
- 🌀 Continued patrolling and monitoring of terrestrial and marine territories
- 🌀 On-going harvest applications and reporting are being accepted; Port Alberni in-person application submission and card printing date to be determined soon, otherwise cards will be mailed or held at the Cixwatin office for pick-up.

TRADITIONAL FOODS PROGRAM

Food Fish

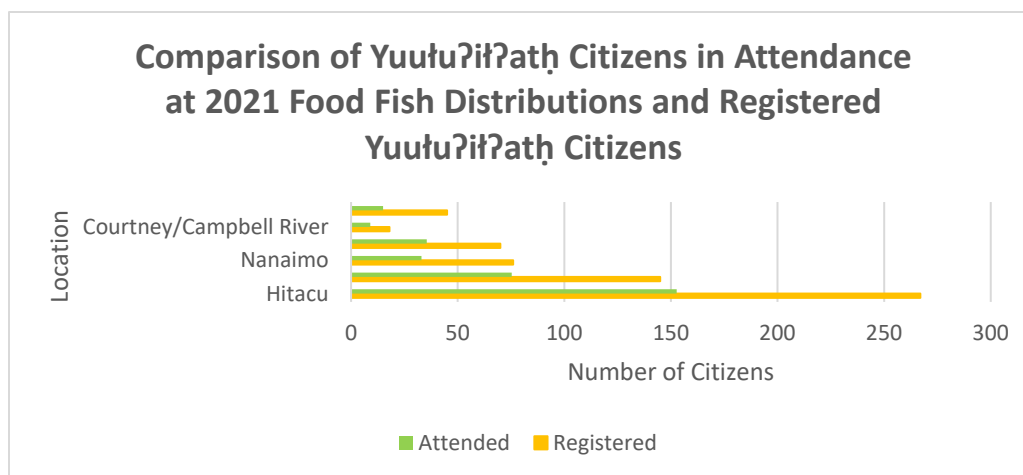
In June, the FSC Food Fish season began with a very successful Somass River Sockeye fishery. This season YG fished the underage, which was based on late changes in last years' in-season assessments, resulting in uncaptured harvest. In July and August, the Ocean Coho fishery was a success while the Ocean Chinook fishery did not reach contracted allocation. In August, the groundfish fishery was successful in harvesting Halibut, Rockfish, Sablefish, and Lingcod. In September and October, the season ended with the Terminal Chinook and Terminal Coho fishery. These fisheries almost reached contracted allocation and a small amount of Chum was kept as bycatch. Through Designated FSC fishing and Domestic FSC fishing, YG harvested a significant amount of fish this season for food, social and ceremonial purposes. Allocations, however, were not fully harvested this season. Contracted allocations were harvested relatively close to target but harvesting and reporting from domestic fishers remains low.

Yuulu?it?ath Food Fish Contracts and Allocations 2021						
Species	Treaty Allocation	Contract Allocated	Contract Caught	Domestic Caught	Total Caught	Remaining
Sockeye (pcs)	5318 + 787 (underage)	5940	5940	46	5986	119 pcs
Halibut (lbs)	16239	12000	12068	170	12238	4001 lbs
Ocean Chinook (pcs)	1083	800	86	9	95	988 pcs
Ocean Coho (pcs)	2204	1700	1615	2	1617	587 pcs
Terminal Chinook (pcs)	818	600	684	0	684	134 pcs
Terminal Coho (pcs)	582	400	255	0	255	327 pcs
Chum (pcs)	2046	0	124	0	124	1922 pcs
Pink (pcs)	1141	0	0	0	0	1141 pcs
Rockfish (lbs)	5334	2500	2480	0	2480	2584 lbs

Yuułuʔiłʔatḥ Food Fish Contracts and Allocations 2021						
Species	Treaty Allocation	Contract Allocated	Contract Caught	Domestic Caught	Total Caught	Remaining
Sablefish (lbs)	1593	800	844	0	844	749 lbs
Lingcod (lbs)	4092	2000	2056	233	2289	1803 lbs

Distributions

- Distributions took place in hitaču, Port Alberni, Nanaimo, Duncan, Victoria, Courtenay, Campbell River and Vancouver. They began in early June with completion scheduled by the end of November 2021.
- hitaču and Port Alberni received fresh Sockeye and Halibut, with other species processed and frozen. All other urban areas received processed and frozen fish.



Processing

- Approximately 5000 pcs of Sockeye were distributed fresh and processed by hitaču and Port Alberni citizens. The remaining 1000 pcs of Sockeye were processed at Ukee Fish Pack and St. Jean's Cannery.
- Chinook and Coho, were processed at St. Jean's Cannery.
- All Chum salmon (caught as bycatch) was smoked and canned at St. Jean's Cannery.
- Approximately 9000 lbs of Halibut were distributed fresh and processed by hitaču and Port Alberni citizens. The remaining 3000 lbs were processed at Coldfish Seafood Company.
- All other groundfish bycatch (Rockfish, Sablefish, Lingcod) was processed at Coldfish Seafood Company.
- Approximately 1100 lbs of Herring Roe on Kelp was ordered from the Heiltsuk Nation and was processed at St. Jean's Cannery.

Logistics

- Food Fish offloads occurred at either Tinlet Fishing and Port Alberni Fisherman's Wharf
- In Port Alberni, Eat Canadian Seafood provided services including ice for vessels and totes, offloading, tote storage and tote transport
- Following processing, frozen Food Fish product was stored at Coldstar Nanaimo or in the hitaču freezer
- The YG Assets department assisted with loading and unloading Food Fish in hitaču using the Kubota tractor
- The Hino van was out of commission this season and all transport was done using the L&R and C&R trucks

Traditional Foods Workshops & Training

This year, the Traditional Foods Coordinator participated in the following workshops and training:

- August 11, 2021 – Food Safe Level 1
- August 12, 2021 – Salmon Canning workshop
- August 25, 2021 – Backhoe Operator Training
- September 8, 2021 – Salmon Smoking workshop
- October 8-10, 2021 – Mushrooms of the Westcoast workshop
- More workshops and trainings are being planned next year! Please contact the Traditional Foods Coordinator if you are interested in getting involved as a workshop facilitator or participant.

Wya Community Garden

- Ten Thousand Dollar Grant received from MakeWay for new greenhouses or employment opportunities in 2022.
- Fresh fruits and vegetables were shared with the Healthy Meals Program.
- Volunteers hosted two U-Pick strawberry events.

Summary Points

- YG had a successful FSC Food Fish season this year.
- The Designated FSC fishery harvested close to the targeted amounts for most contract allocations.
- Participation in Domestic FSC fishing and reporting is low.
- Food Fish distributions took place in Hitaču, Port Alberni, Nanaimo, Duncan, Victoria, Courtenay, Campbell River and Vancouver between June and November.
- Attendance at distributions was significantly lower than anticipated
- Food Fish processing occurred at St. Jean's Cannery, Cold Fish Seafoods and Ukee Fish Pack
- The Hino van was not working this season and all transport for the Food Fish season was done with the L&R and C&R trucks
- Traditional Foods Coordinator, Niamh (pronounced NEEV) O'Reilly participated in various workshops and trainings
- Workshops and trainings focused on traditional foods are being planned for 2022
- Funding was received for the Wya Community Garden for projects in 2022



Community Garden Strawberries



Food Fish Distribution



Coastal Restoration Day 1

HEALTH AND SOCIAL SERVICES

The following has been achieved by the Department of Social Services from the period commencing from November 12, 2019. Please note that all the credit for the good work goes to every individual within the Dept. of Social Services. A special mention goes to Ms. Suzanne Williams and the Executive Leadership for providing continuous support to our team.

The programs and other activities mentioned here are evaluated on weekly/monthly and/or quarterly basis to provide knowledge related to progress and development.

Health

1. Dr. Carrie Marshall's clinic began in April 2021. The clinic has continued with full capacity week over week with 2 or 3 people waitlist on a weekly basis. The average wait time has been reduced significantly over the last 3 months. Major areas of expertise have been diagnostics, treatment, minor procedures, sampling, specimen collection, testing equipment etc. The clinic has been used by community members and others within a driving distance who may need support. Due to certain unforeseen technical issues the clinic was relocated on 14 and 21 October 2021. Resumption on 28 October expected.
2. As a result, we have observed a decrease in the monthly variation in patient travel and improved centralized patient control within UFN. Further details available in specialized detailed report.
3. Two new EMR (electronic medical record) systems have been included as part of the working protocol of UFN Health. UFN has received COMPLIANT certification regarding both EMRs. Due to certain unforeseen technical issues the EMR deployment got delayed but it is expected to continue smoothly.
4. FNHA has supported UFN with a new Telehealth equipment that would be able to provide specialized and individual care to members of the community.
5. COVID 19 vaccination process was undertaken with success. In our first vaccination process in February 2021 supported by NTC, almost 84.6% of the community was vaccinated with no side effects whatsoever. In our second round of vaccination process in May 2021 supported by FNHA and VIHA, approximately 86% of the community was vaccinated. Some adverse reactions and side effects were observed and expected but they were immediately supported with appropriate measures. UFN vaccination has put our community in line with province of BC's guidelines for COVID 19 and related regulations.
6. Ongoing discussions are being undertaken with authorities to elucidate and expedite vaccination and booster shot capacity for young and vulnerable elder community members. Developments are expected imminently.
7. For any adults seeking to get COVID 19 vaccination, please get in touch with UFN Health staff at the huuᑭātu building.
8. Flu shots are to be dispensed within UFN on Nov. 2 and 3. Please refer to UFN website for further development.
9. UFN had faced challenges related to COVID 19 due to which emergency operations were undertaken. Measures were taken to provide adequate support to UFN community members.
10. UFN Health launched UFN Healthy Meals Program in July 2021. The program was a Pilot project with funding from VIHA. The project has been initiated, developed, and operated by LPN Simblejeet Gill to provide an effective depiction of the impact of indigenous food habit and lifestyle changes on patients with chronic conditions. The project oversight would be RN Judy Gleeson with regular monitoring and data collection. The project has finished with positive results and is expected to extend.
11. UFN Health has undertaken regular Nephrology (kidney) clinics to provide support to patients within community. We were able to streamline the booking process through our Admin Asst. to avoid unnecessary gathering.

12. UFN Health has undertaken regular Optometry (eye) clinics to provide support to patients within community. We were able to streamline the booking process through our Admin Asst. to avoid unnecessary gathering. Additionally, a regular monthly optometry clinic has been set up at UFN, as a central hub to provide all communities around the area with optometry support.
13. UFN Health has undertaken regular Podiatry (foot) clinics through LPN Simble to provide support to patients within community. We were able to streamline the booking process through our Admin Asst. to avoid unnecessary gathering.
14. UFN and FNHA are successfully collaborating on the FNPCI (First Nations-led Primary Health Care Initiative) project which would provide a comprehensive coverage to UFN members and other FN patients across Tofino and Ucluelet. UFN has been chosen as the central hub for delivery of services and will be undergoing developments to accommodate appropriately.
15. COVID 19 situational update has been provided by Melissa on UFN website and other social media sources. At his time UFN is aligned with Province of BC in terms of vaccination requirement and other related parameters. Further information is available with health staff.
16. VIHA has been providing us with mental health support along with grief counselling to provide support to community members who need it. This is in addition to Dr. Altar's clinic, which has been positively accepted by the community.
17. UFN has been in touch with various stakeholders to create an Addiction Relief/ OAT clinic within Ucluelet to provide support to such patients who need it. The initial conversation has been overwhelmingly positive. A first round of meetings has been undertaken on Oct. 7 and next round of in-person meeting to occur in November 2021.
18. UFN has hired a PSW (personal support worker) for homecare patients. this is considering the recent need of patients within UFN. Appropriate pandemic prevention measures are always undertaken.
19. UFN has a Physiotherapist in community for 5 days a week since October to accommodate the growing need among the population in UFN. The physio will take cases directly and will be booked by UFN health front desk.
20. UFN is going to provide dental services within community as well starting in the or the first quarter of 2022. The dental services will be part of UFN health and will be available to all community members and other patients as required.
21. RMT (registered massage therapist) services will also be provided to the community every other Tuesday of the month to accommodate the needs of some patients. Patients are requested to make their own appointment directly online. In case support is required, patients may call UFN Health for more information.
22. UFN is looking to be a specimen collection centre by the end of second quarter of 2022. Patients will be updated of their status and this will reduce patient travel even further.
23. Special patient support programs and measures are being undertaken by UFN Social Services Department and Administration jointly to provide support to UFN community members in dire need. Supports can range from social, financial and medical etc.

Community Services

1. CSIP (Community Services Internship Program) annual analysis was done. The program got an engagement of 76% from participants and has grown to accommodate more members. The program has mixed representation from both genders. Currently on hold with limited activity due to pandemic prevention.
2. Vocational training courses are going to be introduced for the members of the CSIP and after initial success it will be expanded to other members of the community. Currently on hold with limited activity due to pandemic prevention.

3. Warrior Women Program has been introduced to UFN. It will be aimed at skills training, employment training and program development. This program is still in its inception, so we request patience as we develop it for the community. We assure appropriate outcome and engagement from our female youth. Currently on hold with limited activity due to pandemic prevention.
4. Parks Canada Junior Guardian Program is being initiated for its second consecutive year. After the successful initiation of the program last year this year Parks Canada is working with us to create a program to provide more opportunities to the community.
5. Parks Canada has also provided a job opportunity for two candidates from UFN. Interviews will be undertaken, and successful candidates will be notified.
6. UFN will be undertaking CCBI, which is a community beautification initiative to remove unwanted items and/or equipment from UFN administered grounds and private land (upon request only). The program would also provide services to elderly UFN members with any requested support as required. The start date of this program is yet to be determined but it will be provided to you all asap. Currently on hold with limited activity due to pandemic prevention.
7. First Aid training was successfully undertaken for members of the community in the end of July. The youth are given priority for this program to provide urgent First aid support to community members as required. This program is expected to quadruple our first aid capacity within one quarter.
8. Driving training program is also being arranged. Due to certain unforeseen logistical issues we had to wait for it but now it is expected to go underway in the second quarter of 2022. This program will also target the youth of the community and will provide support for any further training required.
9. Food safe and canning training was successfully undertaken by the members of the community in the beginning of September.
10. We will be creating/constructing a shed, greenhouse and sidewalk in the community or parts of the community. Expected to be completed before the second quarter of 2022.
11. Social Services Department and Assets are jointly discussing the creation of a sporting facility that will include a skating rink in UFN. Possible locations are being scouted at this point. Finances and other considerations to ensue. Currently on hold with limited activity due to pandemic prevention.

Social Services

1. Parenting classes were initiated for set/s of parents who need parenting related support. Some have successfully completed the training and have also signed up for more training based on their needs.
2. Summer program showed overwhelming support from community members. Even during the pandemic, UFN was able to provide summer programming aimed at different age groups and some programs will be continued in the future.
3. Special parenting support were set up and provided to parents in need by Gloria. The support was customized based on the needs of the members and will continue for any parent who need it.
4. Support staff are being hired for the daycare to provide better care to the children.
5. Skylene Patrick has been instated as the Interim Daycare Manager. This was a result of the departure of Michelle Ralston, who had successfully worked for UFN for multiple years. Michelle will provide consultancy to UFN as required.
6. The daycare area is being kept under strict hygienic guidelines to maintain standards. It is requested that parents and others who are going to use premises during or after hours may uphold the safety and cleaning standards. For further questions please connect with the daycare.
7. Several services and staff are looking forward to the expansion of Social Services Department services to Port Alberni. More updates will be provided in subsequent meetings.

8. MCFD (Ministry of Children and Family Development) based community and social support have been provided to specific families who may need them. The supports provided are customized to the recipient and is intended to provide absolute support.
9. Childcare training is being organized by UFN departments for UFN citizens. More information to be provided in due course. Currently on hold with limited activity due to pandemic prevention.



Drum and Prayer for the Youth



Traditional Food Preparation



Wilderness First Aid Training



huupatu Health Team



CSIP; Youth Elder Connections

FINANCE

The past year has been one of change, progress, cooperation, and pleasant working relationships. We successfully obtained full operational ability of our accounting systems, including the addition of new modules. Now within the system:

- Do budgets;
 - Have ability for managers to have read-only access to monitor their departments;
 - Auto nightly back-ups and integrity checks;
 - Distinguish revenue sources by funders;
 - Monitor each funding agreement and respective programs;
 - Recording of monthly rent and monitor payments.
-
- 🌀 Building on the new systems, controls have been enhanced across the functional areas, including purchases, payments, revenue, receivables, and payroll.
 - 🌀 Having regular training and access to system specialists has enabled our dedicated Finance staff to improve their skills and accept greater responsibilities – to which they have all performed well.
 - 🌀 We completed, synchronizing with Administration, the 2021/22 budget within the timelines of the Financial Administration Act, working with the Departments, Finance Committee and Leadership.
 - 🌀 In less than a 12-month period, in addition to the accomplishments noted above, two audits were completed, with Finance and Administration working in coordination to meet the requests of the auditors. Next year, the goal is meet the audit timelines.
 - 🌀 Melody, Sheila and Carrie, for whom UFN is fortunate to have, have now been joined by Kevin who brings tremendous experience and skills, to fill a vital gap and enhance cooperation with departments, for timely reports and information.

Consolidated Financial Statements of

YUULU?IL?ATH? GOVERNMENT

And Independent Auditors' Report thereon

Year ended March 31, 2021

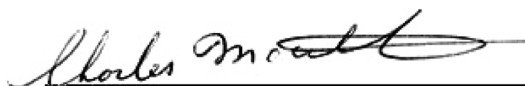
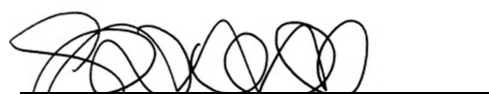
MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of Yuulu?il?ath? Government (the "Government") are the responsibility of management, and have been prepared in compliance with legislation, and in accordance with the CPA Canada Public Sector Accounting Handbook. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Government's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Executive meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Government. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Government's consolidated financial statements.


President
Director of Operations



KPMG LLP
200-9123 Mary Street
Chilliwack BC V2P 4H7
Canada
Telephone 604-793-4700
Fax 604-793-4747

INDEPENDENT AUDITORS' REPORT

To the Council and Members of Yuulu?il?ath? Government

Opinion

We have audited the consolidated financial statements of the Yuulu?il?ath Government (the "Entity"), which comprise:

- the consolidated statement of financial position as at March 31, 2021
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at March 31, 2021, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated 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 "**Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the consolidated 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.

Emphasis of Matter - Comparative Information

We draw attention to Note 2 to the financial statements ("Note 2"), which explains that certain comparative information presented for the year ended March 31, 2020 has been restated.

Note 2 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter - Comparative Information

As part of our audit of the financial statements for the year ended March 31, 2021, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended March 31, 2020. In our opinion, such adjustments are appropriate and have been properly applied.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the consolidated 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 consolidated 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated 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 auditors' report. However, future events or conditions may cause Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants

Chilliwack, Canada
November 1, 2021

YUULU?IL?ATH? GOVERNMENT

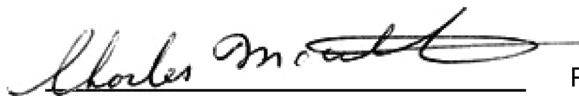
Consolidated Statement of Financial Position

March 31, 2021, with comparative information for 2020

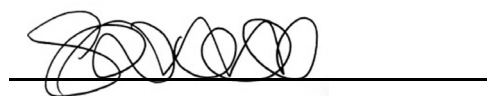
	2021	2020
		(Restated - note 2)
Financial assets:		
Cash	\$ 14,333,624	\$ 8,517,045
Accounts receivable (note 3)	2,420,983	901,817
Restricted cash (note 4)	3,789,457	3,699,761
Long-term investments (note 5)	43,739,274	41,124,218
Advances to related entity (note 5)	859,220	922,537
	65,142,558	55,165,378
Financial liabilities:		
Accounts payable and accrued liabilities	1,698,329	1,586,440
Deferred revenue	3,865,476	1,877,817
Long-term debt (note 6)	7,180,185	7,508,794
	12,743,990	10,973,051
Net financial assets	52,398,568	44,192,327
Non-financial assets:		
Tangible capital assets (note 7)	17,750,472	18,404,661
Prepaid expenses	34,725	28,801
	17,785,197	18,433,462
Contingent liabilities (note 14)		
Impact of COVID-19 (note 16)		
Subsequent event (note 6 and 10)		
Accumulated surplus (note 9)	\$ 70,183,765	\$ 62,625,789

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

On behalf of Yuulu?il?ath? Government:



President



Director of Operations

YUULU?IL?ATH? GOVERNMENT

Consolidated Statement of Operations and Accumulated Surplus

Year ended March 31, 2021, with comparative information for 2020

	Budget (note 11)	2021	2020 (Restated - note 2)
Federal Government - grants and transfers:			
Indigenous Services Canada	\$ 11,942,595	\$ 12,544,375	\$ 13,639,793
Other grants	1,000	117,372	12,529
Other Government Sources:			
Province of BC	489,917	392,692	370,884
FNHA Funding	399,200	333,279	223,540
Nuu-chah-nulth Tribal Council	1,097,672	277,029	337,310
CMHC and housing charges	30,600	126,075	126,075
First Nation Education Steering Committee	16,161	112,287	81,059
First Nation:			
Settlement Trust - Investment Income	-	1,288,489	936,469
Investment Income - Implementation fund	-	607,526	560,710
Rental	80,000	420,635	380,855
Interest and other	100,000	332,900	237,179
Other funding	160,000	239,396	190,736
Property taxation	7,500	12,828	6,678
Net income from YFN LP	-	184,522	244,771
Total revenue	14,324,645	16,989,405	17,348,588
Expenses:			
Administration	5,510,921	3,703,837	4,157,850
Community Services	4,719,000	4,611,066	3,666,938
Lands and Resources	962,800	757,319	533,798
Housing and Maintenance	111,100	844,438	549,250
Culture, Language and Heritage	428,500	259,252	416,296
Settlement Trust	-	108,210	106,362
Implementation Fund	-	65,442	64,143
Total expenses	11,732,321	10,349,564	9,494,637
Income before the undernoted	2,592,324	6,639,841	7,853,951
Forgiveness of Treaty Loan (note 6)	-	918,135	487,995
Annual surplus	2,592,324	7,557,976	8,341,946
Accumulated surplus, beginning of year:			
As previously reported	62,205,427	62,205,427	54,120,003
Restatement (note 2)	-	420,362	163,840
As restated	62,205,427	62,625,789	54,283,843
Accumulated surplus, end of year	\$ 64,797,751	\$ 70,183,765	\$ 62,625,789

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

YUULU?IL?ATH? GOVERNMENT

Consolidated Statement of Change in Net Financial Assets

Year ended March 31, 2021, with comparative information for 2020

	Budget (note 11)	2021	2020 (Restated - note 2)
Annual surplus	\$ 2,592,324	\$ 7,557,976	\$ 8,341,946
Tangible capital assets:			
Acquisition of tangible capital assets	(410,500)	(770,791)	(597,121)
Amortization of tangible capital assets	1,085,392	1,424,980	1,386,695
	674,892	654,189	789,574
Change in prepaids	-	(5,924)	(28,801)
Change in net financial assets	3,267,216	8,206,241	9,102,719
Net financial assets, beginning of year:			
As previously reported	44,456,643	43,771,965	34,925,768
Restatement (note 2)	-	420,362	163,840
As restated	44,456,643	44,192,327	35,089,608
Net financial assets, end of year	\$ 47,459,543	\$ 52,398,568	\$ 44,192,327

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

YUULU?IL?ATH? GOVERNMENT

Consolidated Statement of Cash Flows

Year ended March 31, 2021, with comparative information for 2020

	2021	2020
		(Restated - note 2)
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 7,557,976	\$ 8,341,946
Items not involving cash:		
Amortization of tangible capital assets	1,424,980	1,386,695
Equity income in subsidiary	(184,522)	(244,771)
Forgiveness of Treaty loan	(430,140)	(487,995)
Changes in non-cash working capital:		
Accounts receivable	(1,519,166)	(522,747)
Accounts payable and accrued liabilities	111,889	1,098,895
Deferred revenue	1,987,659	7,617
Prepaid expenses	(5,924)	(28,801)
	8,942,752	9,550,839
Capital activities:		
Acquisition of tangible capital assets	(770,791)	(597,121)
Investing activities:		
Advances from (to) related entities	63,317	(34,586)
Increase in long term investments	(2,430,534)	(1,450,673)
Restricted cash	(89,696)	(43,055)
	(2,456,913)	(1,528,314)
Financing activities:		
Repayment of long-term debt (net of proceeds)	(386,464)	(849,280)
Refund of previous Treaty loan payments	487,995	-
Change in cash	5,816,579	6,576,124
Cash, beginning of year	8,517,045	1,940,921
Cash, end of year	\$ 14,333,624	\$ 8,517,045

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

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements

Year ended March 31, 2021

1. Significant accounting policies:

The consolidated financial statements of Yuulu?il?ath? Government (the "Government") are prepared by management in accordance with the CPA Canada Public Sector Accounting Handbook. Significant accounting policies adopted by the Government are as follows:

(a) Fund accounting:

The Government uses fund accounting procedures which result in a self-balancing set of accounts for each fund established by legal, contractual or voluntary actions. The various funds have been consolidated for the purpose of presentation in the consolidated Financial Statements. The Government maintains the following funds:

- The Operating Fund which reports the general activities of the Government administration;
- The Enterprise Fund which reports the enterprise activities of the Government;
- The Social Housing Fund which reports the social housing assets of the Government, together with related activities; and
- The Trust Fund which reports the trust fund assets of the Government, together with related activities.

(b) Reporting entity and principles of financial reporting:

The Government reporting entity includes the Yuulu?il?ath? Government and all related entities which are accountable to the Government and are either owned or controlled by the Government.

Investments in incorporated business entities are included in the consolidated financial statements using the modified equity method. This includes YFN Holdings Limited Partnership ("YFN HLP").

All inter-entity balances have been eliminated on consolidation.

(c) Government transfers:

Transfers from other governments, including Federal, Provincial and other governments, relate to social development, child care, housing and health programs. Amounts transferred by the Government relate to social services programs. Transfers are recognized in the consolidated financial statements as revenues or expenses in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

1. Significant accounting policies (continued):

(d) Non-financial capital assets:

Non financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - years
Buildings, except social housing	3-25
Water and waste water systems	20
Roads	10-20
Machinery and equipment	3-20

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

1. Significant accounting policies (continued):

(e) Contaminated sites:

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standard;
- (iii) The Government is directly responsible or accepts responsibility;
- (iv) It is expected that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

(f) Use of estimates:

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating collectibility of accounts receivable, the estimated useful lives of tangible capital assets and the estimated liability for contaminated sites. Actual results could differ from these estimates.

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

1. Significant accounting policies (continued):

(g) Financial instruments are classified into two categories - fair value or cost:

- (i) Fair value category: Includes portfolio investments that are quoted in an active market and derivative instruments reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments is recorded as an expense. Unrealized gains and losses on financial assets would be recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is de-recognized due to disposal or impairment. At the time of de-recognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus.
- (ii) Cost category: Gains and losses are recognized in the Statement of Operations and Accumulated Surplus when the financial asset is derecognized due to disposal or impairment. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments is included in the cost of the related investments.

The Government has not elected to record any investments at fair value.

(h) Investments:

Investments are carried at cost or at cost less impairment losses to reflect any declines in value which are other-than-temporary. Dividends from these investments are included in revenue. Discounts/premiums arising on purchase of bonds are amortized over the period to maturity.

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

2. Restatement of financial statements:

During the year the Government determined that its subsidiary YFN LP had incorrectly reported various amounts in the prior year which impacted the equity income inclusion for 2020. These adjustments included the following:

- a subsidiary of YFN LP reported its investment in one of its subsidiaries on the cost basis when it should have been recorded on the equity basis. As a result the Government's equity income inclusion for 2020 was understated by \$250,710, and opening equity was understated by \$163,840.
- another subsidiary of YFN LP overstated an accrued liability which the Government had dealt with directly. As a result prior year equity income was understated by \$237,603.
- a third subsidiary of YFN LP did not provide for amortization of certain assets which overstated equity income by \$67,951.

As a result of these errors, the equity income for the year ended March 31, 2020 and long term investments as at March 31, 2020 were understated by \$420,362 and have been restated.

As a result of these errors, the following adjustments were made to the comparative information as at and for the year ended March 31, 2020:

	As previously reported	Adjustment	As restated
Consolidated Statement of Financial Position:			
Long term investments	\$ 40,703,856	\$ 420,362	\$ 41,124,218
Net financial assets	43,771,965	420,362	44,192,327
Opening accumulated surplus:			
Unrestricted equity in funds	43,446,723	163,840	43,610,563
Accumulated surplus	54,120,003	163,840	54,283,843
Ending accumulated surplus:			
Unrestricted equity	48,066,563	420,362	48,486,925
Accumulated surplus	62,205,427	420,362	62,625,789
Consolidated Statement of Operations and Accumulated Surplus:			
Net income (loss) from YFN LP	(11,751)	256,522	244,771
Annual surplus	8,085,424	256,522	8,341,946

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

2. Restatement of financial statements (continued):

	As previously reported	Adjustment	As restated
Note 5 - Condensed summary information for YFN Holdings Partnership:			
Capital assets	4,921,783	(67,951)	4,853,832
Investment in NCN Cannery Limited Partnership	425,502	250,710	676,212
Total Assets	5,512,526	182,759	5,695,285
Current Liabilities	656,595	(237,603)	418,992
Total liabilities and capital	5,512,526	182,759	5,695,285
Revenues	1,634,561	86,870	1,721,431
Expenses	1,646,287	(169,652)	1,476,635
Net income (loss) from YFN LP	\$ (11,726)	\$ 256,522	\$ 244,796

3. Accounts receivable:

Accounts receivable consists of the following:

	2021	2020
Due from members:		
Tenant rent receivable	\$ 190,757	\$ 159,519
Less allowance for doubtful accounts	(190,757)	(159,519)
	-	-
Due from others:		
GST receivable	70,669	112,532
PST receivable	209,088	198,375
Other amounts	2,287,129	667,027
	2,566,886	977,934
Less allowance for doubtful accounts	(145,903)	(76,117)
	2,420,983	901,817
	\$ 2,420,983	\$ 901,817

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

4. Restricted cash:

Restricted cash is comprised of:

	2021	2020
Restricted - external	\$ 2,624,434	\$ 2,609,832
Designated - internal	705,794	701,956
Social Housing Replacement & Operating Reserve	459,229	387,973
Total restricted and designated funds	\$ 3,789,457	\$ 3,699,761

5. Long-term investments:

	2021	2020
		(Restated -note 2)
Implementation Fund - marketable securities, at cost	\$ 16,106,282	\$ 15,568,478
Settlement Trust - marketable securities, at cost	24,345,767	23,165,488
Investment in YFN Holdings Limited Partnership	3,287,225	2,390,252
	\$ 43,739,274	\$ 41,124,218

The fair market value of the marketable securities held is as follows:

	2021	2020
Implementation fund	\$ 17,067,403	\$ 13,587,981
Settlement Trust	28,135,154	21,370,033
	\$ 45,202,557	\$ 34,958,014

The Government owns 99.9% of the units of YFN HLP. The Government's Investment in all controlled limited partners was transferred to this limited partnership on January 1, 2012. The YFN HLP's year end is December 31, and it's net earnings (loss) are reported by the Yuulu?il?ath Government using the modified equity method.

The Government recorded their share of the equity income in YFN HLP of \$184,522 (2020 - \$244,771) (restated - note 2) based on the December 31 year end.

The Government has also loaned to YFN HLP or its subsidiary entities \$859,200 (2020 - \$922,537). These loans are without interest or fixed terms of repayment.

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

5. Long-term investments (continued):

Condensed summary fiscal information for YFN Holdings Partnership at December 31, 2019 is noted below.

	2021	2020
		(Restated - note 2)
Current assets	\$ 1,664,369	\$ 126,756
Capital assets	4,235,858	4,853,832
Investment in NCN Cannery Limited Partnership	1,121,311	676,212
Related party loans	38,485	38,485
Total assets	7,060,023	5,695,285
Current liabilities	2,885,334	420,968
Long term debt	83,627	2,594,826
Related party loans	545,646	481,646
Partner's capital	3,545,416	2,197,845
Total liabilities and capital	7,060,023	5,695,285
Revenues	2,185,667	1,721,431
Expenses	1,288,612	1,476,635
	897,055	244,796
Less: Consolidation adjustment to remove gain on transfer of assets (note 8)	712,443	-
Net income from YFN LP	\$ 184,612	\$ 244,796

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

6. Long-term debt:

	2021	2020
Bank of Montreal, term loan, repayable at \$28,489 per month including interest at 2.89% secured by a promissory note of the Government and a general security agreement, matures June 30, 2025	\$ 4,812,044	\$ 4,977,280
Mortgage payable - All Nations Trust Co., repayable at \$11,537 per month, including interest at 2.5% per annum; secured by a guarantee of the Government and the Government of Canada; renews June 1, 2023	1,443,518	1,544,765
Construction loan - Bank of Montreal, repayable at \$3,633 per month, including interest at 2.86%; secured by a general security agreement, matures September 1, 2021	636,781	661,822
Mortgage payable - All Nations Trust Co repayable at \$3,014 per month including interest at 1.11% per annum; secured by the guarantee of the Government and the Government of Canada; renews April 1, 2021	175,836	209,856
Bank of Montreal demand loan, repayable at \$2,733 per month, including interest at prime plus .75%; secured by a general security agreement	112,006	115,071
	\$ 7,180,185	\$ 7,508,794

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

6. Long-term debt (continued):

Scheduled principal repayments for the next five years are as follows:

2022	\$ 1,092,313
2023	352,600
2024	1,486,407
2025	259,762
2026	3,989,103

Subsequent to March 31, 2021, the All Nations Trust Company mortgage was renewed for an additional five years, repayable at \$3,028 per month, including interest at 1.30%. The Bank of Montreal construction loan was also renewed for an additional five years, repayable at \$3,593 per month, including interest at 2.80%.

In addition to the above long-term debt, the Government has a \$600,000 (2020 - \$600,000) overdraft loan facility which bears interest at prime plus .75%. This facility is not being utilized at March 31, 2021 (2020 - nil).

During the year ended March 31, 2020, the Government of Canada forgave the balance of the Treaty loan that was outstanding and committed to refunding Treaty loan payments previously paid, over the next five years. Refunds of prior loan payments will be treated as revenue when received. The amount included in income for the year ended March 31, 2021 is \$918,135 (2020 - \$487,995).

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

7. Tangible capital assets:

Cost	Balance March 31, 2020	Additions/ Transfers	Disposals	Balance March 31, 2021
Land	\$ 1,125,006	\$ -	\$ -	\$ 1,125,006
Buildings	16,454,560	595,281	-	17,049,841
Machinery and equipment	1,529,670	175,510	-	1,705,180
Roads	887,952	-	-	887,952
Water and waste water systems	7,826,968	-	-	7,826,968
Social housing	4,967,355	-	-	4,967,355
Total	\$ 32,791,511	\$ 770,791	\$ -	\$ 33,562,302

Accumulated amortization	Balance March 31, 2020	Disposals	Amortization/ transfers	Balance March 31, 2021
Buildings	\$ 7,134,691	\$ -	\$ 714,548	\$ 7,849,239
Machinery and equipment	1,352,110	-	88,826	1,440,936
Roads	541,348	-	24,783	566,131
Water and waste water systems	3,485,889	-	348,455	3,834,344
Social housing	1,872,812	-	248,368	2,121,180
Total	\$ 14,386,850	\$ -	\$ 1,424,980	\$ 15,811,830

	Net book value March 31, 2020	Net book value March 31, 2021
Land	\$ 1,125,006	\$ 1,125,006
Buildings	9,319,869	9,200,602
Machinery and equipment	177,560	264,244
Roads	346,604	321,821
Water and waste water systems	4,341,079	3,992,624
Social housing	3,094,543	2,846,175
Total	\$ 18,404,661	\$ 17,750,472

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

8. Related party transaction:

During the year the Government purchased a building from YFN LP for \$1,000,000 and YFN LP realized a gain on sale of \$712,451 on the sale of the property. However, as this is a related party transaction, the Government's 99.9% share of the gain has been eliminated from equity income in YFN LP and the value of the building reduced to the carrying amount in YFN LP's records.

9. Accumulated surplus:

Accumulated surplus consists of individual fund surplus, invested in tangible capital assets and reserve funds as follows:

	2021	2020
		(Restated - note 2)
Surplus:		
Unrestricted equity in funds	\$ 53,284,718	\$ 48,486,925
Internally restricted	6,000,734	2,909,590
Surplus associated with tangible capital assets:		
Invested in tangible capital assets	10,570,287	10,895,867
Reserve funds set aside by statutory requirements:		
Replacement reserve fund (note 10)	328,026	333,407
	\$ 70,183,765	\$ 62,625,789

10. Replacement reserve fund:

In accordance with the terms and conditions of the Operating Agreement with Canada Mortgage and Housing Corporation, Yuulu?il?ath Government Non-Profit Housing must set aside funds annually for the non-annual expenditures of the Program for the repair, maintenance and replacement of worn out assets.

These funds are to be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as otherwise approved by Canada Mortgage and Housing Corporation with any interest earned to be credited as revenue to the Replacement Reserve Fund.

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

10. Replacement reserve fund (continued):

A continuity of the required funds is as follows:

	2021	2020
Replacement reserve fund:		
Opening balance	\$ 333,407	\$ 325,114
Contributions	38,450	38,450
Interest earned during the year	1,322	4,430
Replacement reserve expenditures	(45,153)	(34,587)
Closing balance	\$ 328,026	\$ 333,407

As at March 31, 2021, the Replacement Reserve Fund was under funded by \$77,024 (2020 - \$80,911).

Subsequent to March 31, 2021, the Government transferred \$77,024 (2020 - \$45,066) to the Replacement Reserve Fund.

11. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2021 operating and capital budgets. These budgets have been approved by the legislature.

Certain budget classifications have been reclassified to conform with the financial statement presentation. These reclassifications did not impact budgeted earnings.

12. Economic dependence:

The Government receives a major portion of its revenue pursuant to a funding arrangement with Indigenous Services Canada (ISC).

13. Comparative information:

Certain 2020 comparative information has been reclassified to conform with the financial statement presentation adopted in the current year. These reclassifications did not impact earnings.

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

14. Contingent liabilities:

- a) The Government is contingently liable to the Federal Government for guaranteed mortgages of certain Government's citizens. At March 31, 2021 the amount of this contingent liability was approximately \$20,000 (2020 - \$20,000) from estimates provided by ISC.
- b) The Government has guaranteed the loans of certain Limited Partnerships and Corporations which it owns. As at March 31, 2021 the total loans being guaranteed were originally issued for \$5,374,270 (2020 - \$5,374,270) and have a current balance totaling \$2,261,903 (2020 - \$2,461,596). The Government has also guaranteed \$645,000 (2020 - \$645,000) in overdraft and credit card facilities for these Limited Partnerships and Corporations
- c) The Government has received funding from CMHC to provide major renovations to the homes of certain of its citizens. This funding of \$85,065 (2020 - \$85,065) becomes repayable in the event that the citizen does not remain in the house for a period of five years.
- d) The Government and its incorporated businesses are subject to legal proceedings and claims which arise in the ordinary course of business. While the outcome is not currently determinable, the Government's management does not expect that the results of these proceedings will have a material adverse effect on the Government's financial condition or results of operations.

15. Financial risks:

The financial instruments of the Government consist of cash, accounts receivable, restricted cash, investments, advances to related entities, accounts payable and accruals. Unless otherwise noted, it is managements opinion that the Government is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

The Government is exposed to financial risk that arises from the fluctuation in interest rates and in the credit quality of its customers and related-parties.

a) Credit risk

The Governments credit risk consists principally of cash and cash equivalents, accounts receivable, and loans receivable. The Government maintained cash and cash equivalents with reputable and major financial institutions.

b) Interest rate risk

The Government is exposed to interest rate risk with respect to cash and cash equivalents, and borrowings. There are no derivative financial instruments to mitigate these risks.

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2021

15. Financial risks (continued):

There has been no change to the risk exposure outlined above from 2020, other than the pervasive impact of COVID-19 as described in Note 16.

16. Impact of COVID-19:

On March 11, 2020 the COVID-19 outbreak was declared a pandemic by the World Health Organization. The situation presents uncertainty over the Government's future cash flows, and may have a significant impact on the Government's future operations. As the situation is dynamic and the ultimate duration and magnitude of the impact on the economy are not known, an estimate of the financial effect on the Government is not practicable at this time.

17. Segmented information:

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1. The following table presents the expenses incurred and the revenue generated by each main object of expense and by major revenue type. The segment results for the period are as follows:

YUULU?IL?ATH? GOVERNMENT

Notes to Consolidated Financial Statements

Year ended March 31, 2021

17. Segmented information (continued):

	Administration	Community Services	Lands and Resources	Housing and Maintenance	Culture, Language and Heritage	Settlement Trust and Implementation Fund	2021	2020
								(Restated - note 2)
Revenues:								
Federal government	\$ 11,521,827	\$ 994,063	\$ 5,365	\$ 88,726	\$ 51,766	\$ -	\$ 12,661,747	\$ 13,652,322
Other government sources	411,123	458,196	33,536	202,703	135,804	-	1,241,362	1,138,868
First Nation economic activities	585,124	7,850	-	412,785	-	-	1,005,759	815,448
Interest and other	-	-	-	-	-	1,896,015	1,896,015	1,497,179
Net Income (loss) from subsidiary	-	184,522	-	-	-	-	184,522	244,771
	12,518,074	1,644,631	38,901	704,214	187,570	1,896,015	16,989,405	17,348,588
Expenses:								
Operating expenses	1,378,272	3,050,872	442,251	477,386	38,970	-	5,387,751	4,988,773
Salaries, wages & benefits	1,027,618	1,509,437	315,068	60,783	220,282	-	3,133,188	2,696,599
Interest and investment fees	121,334	50,757	-	57,901	-	173,652	403,644	422,570
Amortization of tangible capital assets	1,176,613	-	-	248,368	-	-	1,424,981	1,386,695
	3,703,837	4,611,066	757,319	844,438	259,252	173,652	10,349,564	9,494,637
Forgiveness of Treaty Loan	-	-	-	-	-	-	(918,135)	(487,995)
Annual (surplus) deficit	\$ 8,814,237	\$ (2,966,435)	\$ (718,418)	\$ (140,224)	\$ (71,682)	\$ 1,722,363	\$ 7,557,976	\$ 8,341,946



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INDEPENDENT REVIEW ENGAGEMENT REPORT

To Indigenous Services Canada and Members of the Yuułuʔiłʔatḥ Government

We have reviewed the accompanying Schedule of Remuneration (Members of Legislature) for Yuułuʔiłʔatḥ Government for the year ended March 31, 2021, (the "Schedule"). The Schedule has been prepared by management in accordance with the financial reporting provisions in Section 7.3 of the Indigenous and Northern Affairs Canada 2020-2021 Year End Reporting Guide.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule in accordance with the financial reporting provisions in Section 7.3 of the Indigenous and Northern Affairs Canada 2020-2021 Year End Reporting Guide; this includes determining that the applicable financial framework is acceptable for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Practitioners' Responsibility

Our responsibility is to express a conclusion on the accompanying schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.



Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedule of Remuneration (Members of Legislature) for the year ended March 31, 2021 is not prepared, in all material respects, in accordance with the financial reporting provisions in Section 7.3 of the Indigenous and Northern Affairs Canada 2020-2021 Year End Reporting Guide.

Restriction on Use

Our report is intended solely for Indigenous Services Canada and Members of the Yuulu?i?ath Government and should not be used by parties other than Indigenous Services Canada and Members of the Yuulu?i?ath Government.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Chilliwack, Canada
November 1, 2021

Yuułu?it?ath Government
Schedule of Remuneration of Members of the Legislature
As per section 2.25 of the Constitution
For the fiscal year 2020/21

Name	Title	Months	Honoraria	Cell Allowance	CPP	Health Insurance	Pension Plan	Total
Jack, Wilson	Hawiith/Member of Legislature	12.0	\$ 14,100		\$ 570			\$ 14,670
McCarthy, Alan	Member of Legislature	12.0	40,000	1,200.00	1,943	971		44,114
McCarthy, Charles	President	12.0	97,500		1,565	1,768	4,125	104,958
Mundy, Richard	Member of Legislature	12.0	40,000	1,200.00	1,943	812		43,955
Patrick, Joyce	Member of Legislature	2.0	1,096		36			1,133
Touchie, Jeneva	Member of Legislature	12.0	40,000	1,200.00	1,943	1,156		44,298
Touchie, Jenny	Member of Legislature	12.0	40,000	1,200.00	1,943	1,123		44,265
Touchie, Kimberly	Member of Legislature	7.0	4,785		168			4,952
Touchie, Lorri	Member of Legislature	12.0	40,000	1,200.00	1,943			43,143
Watts, Kenneth	Chairperson	On call	-					-
			\$ 317,480	\$ 6,000	\$ 12,054	\$ 5,829	\$ 4,125	\$ 345,488

UFN –AGA 11.15.21

202021 Financial Report
11.6.21

CFO – John Rankin, CPA, CA, MBA, DIFA



Appreciate the opportunity
to work with UFN

Approach

- A. Two Perspectives
- B. GAAP Financial Statements
- C. Program Funds Payments
- D. Questions





A. The \$'s from Two Perspectives

From same source

2021 \$'s from 2 Perspectives



Two Perspectives

Consolidated
Audited
GAAP
Statements

Program
Funds
Statements

Each from same set of books

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Two Perspectives



Audited Consolidated	Program Fund
Audited – assurance	Non-audited
Series of statements , e.g. Financial Position, Operations (revenue & Expenses & Accumulated surplus, Cash Flow (one of each)	‘Operations’ Statement (also referred to as Income Statement): Source or nature of funds & disbursements
Entity overall – includes all programs, Economic entities, Trust funds	By ‘program’ – a statement for each (e.g. Social Assistance, GOC- COVIC Emergency \$s) or ‘nature’ (e.g. Government Housing rents, fees)
Basis of Accounting is GAAP , e.g.: Asset purchases on balance sheet Amortisation deducted as expense Loan Principal pymts. deducted on balance sh.	Basis is not GAAP , e.g.: Capital assets under respective program Amortisation not considered Loan principals pymts. deducted on Op. St.
Primary Users , e.g.: Banks/Lenders, Government, Credits/Suppliers, Funders, Leadership	Primary Users/Purpose , e.g.: Internal: Finance, Departments, Leadership External: Funders for respective programs
Purpose of Use , e.g.: Overall financial assessment; if meeting loan covenants	Purpose of Use , e.g. : Accountability, management ‘tool’



B. GAAP Financials

(Auditor has discussed – additional highlights)

B. GAAP Financials

Review of:



- I. Financial Position
- II. Accumulated Surplus
- III. Revenue

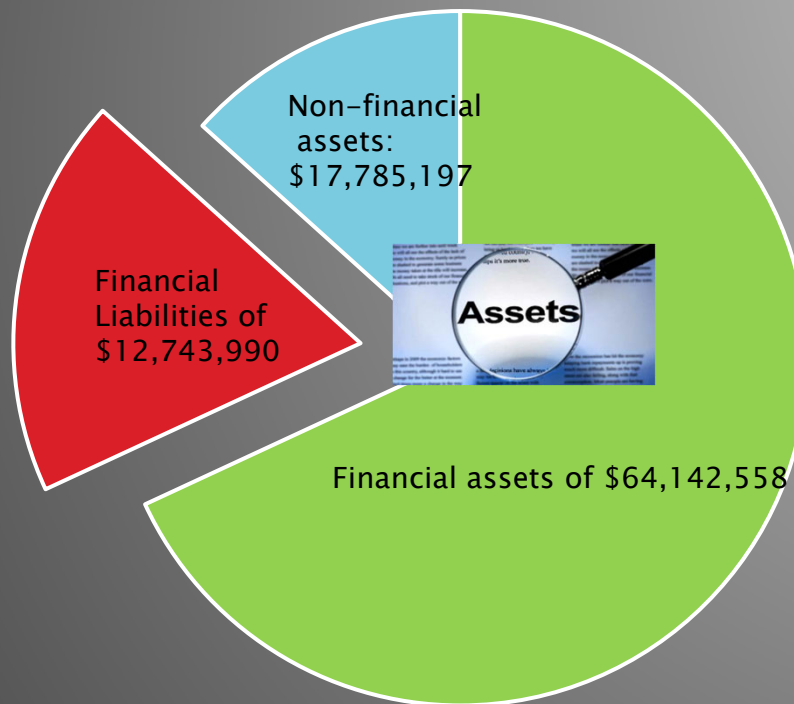


B. GAAP Financials

I. Financial Position

B: GAAP ST: I. Financial Position Statement

Statement of Financial Position



	\$
Financial (Fin) Assets	65,142,558
Fin. Liab.	(12,743,990)
Net Fin. Assets	52,398,568
Non-Fin. Assets	17,785,197
Accum. Surplus	70,183,765

B: GAAP ST: I. Financial Position ST. – Liquidity



	2021	2020
'Liquid' Assets		
Cash	14,333,624	8,517,045
Accts Rec	2,420,983	901,817
	16,754,607	9,418,862

	2021	2020
Current Liabilities		
AP & Accrued	1,698,329	1,586,440
Deferred revenue	3,865,476	1,877,817
	5,563,805	3,464,257

Net 'liquidity'	11,190,805	5,954,605
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88%

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B. GAAP Financials

II. Accumulated Surplus

B: GAAP ST: II. Accumulated Surplus

\$70,183,197

Considerations

- ▶ Assets w/ restrictions or ltd. Liquidity:
 - Non-Financial assets (e.g. TCA) : \$17,785,197
 - Restricted cash: \$3,789,457
 - LT Investments: \$43,739,274
- ▶ Internally Restricted Surplus: \$6,000,734
- ▶ Currently developing Strategic plans:
 - Identifying needs
 - Assessing how best/extent utilise funds/surplus
- ▶ Need for prudent surplus:
 - Risks, uncertainties and fluctuations



B: GAAP ST: II. Accumulated Surplus



Internally Restricted Surplus:
\$6,000,734

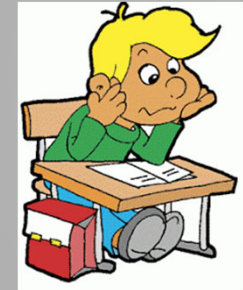
- Surpluses which are restricted by the Executive, recommended by management, for future purposes

- Commenced by current Leadership:

- ☐ 2020: \$2,909,590
- ☐ 2021: \$ 3,091,144

- Components include:

	\$s
GAP funding	4,088,258
Data Base management	275,000
202122 CS Under-funding	473,800
Insurance proceeds for burnt house	66,802
Canoe trip	47,681



B. GAAP Financials

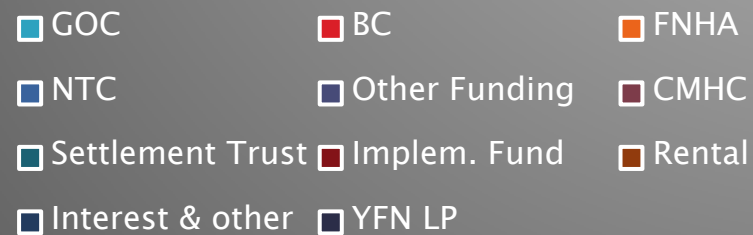
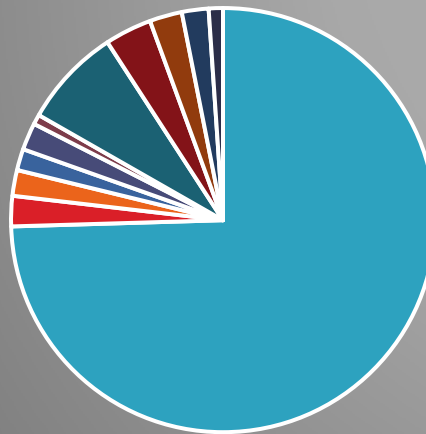
III. Review of Revenue

B: GAAP ST: III. Revenue – Review of

Note – primary sources:

GOC	75%
Sett. Trust	7.5%
Imple. Fd	3.5%

Revenue



B: GAAP ST: III. Revenue – Review of



Note: Self Governing Indigenous Governments in discussions w/ GOC (& BC) on all facets of taxation matter.

Question to GOC & ourselves:

If an option to defer taxation is offered – what will be the revenue sources?

Note: programs do not
include:

Implementation Fund
Settlement Trust
Economic Entities



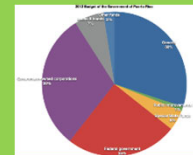
C. Programs

Unaudited

C. Programs unaudited

Areas (unaudited):

1. Program Payments



2. Net Results



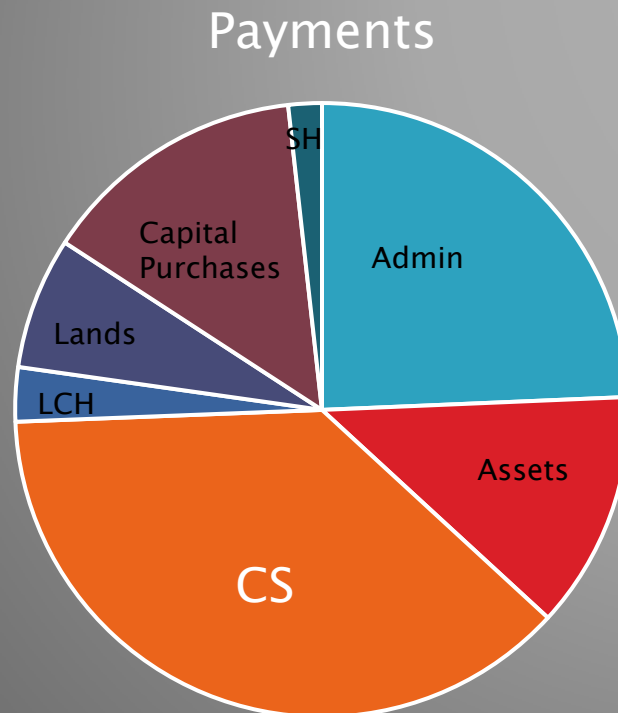
3. Actual vs. Budget





C. Programs unaudited- 1. Payments

Department	Payments'	%
Admin*	2,550,429	24%
Assets	1,312,931	13%
CS	3,937,069	38%
LCH	298,773	3%
Lands	727,869	7%
SH	185,654	2%
Capital	1,473,248	14%
	10,485,973	100%



Note: When a capital payments is covered by an external funder, the payment appears under the dept & in Capital – total cross over \$523,891

■ Admin
 ■ Assets
 ■ CS
 ■ LCH
 ■ Lands
 ■ Capital
 ■ SH

C. Programs – 2. Net results unaudited



Revenue*	\$18,162,696
'Payments'*	(9,962,082)
Net Before Deferred, repayable, IRS	\$8,200,614
Less:	
Deferred	(2,657,784)
Repayables	(112,810)
Net Surplus before IRS	\$5,430,020
IRS (re 202021)	(2,816,144)
Net Surplus after IRS	\$2,613,876

*Internal 'revenue' transfers between depts considered

IRS: Internally restricted surplus

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C. Programs – 3. Actual vs. Budget unaudited



'Payments'	\$
Budget	\$10,893,449
Departments 202021 actual	\$9,962,082
Underbudget	931,367

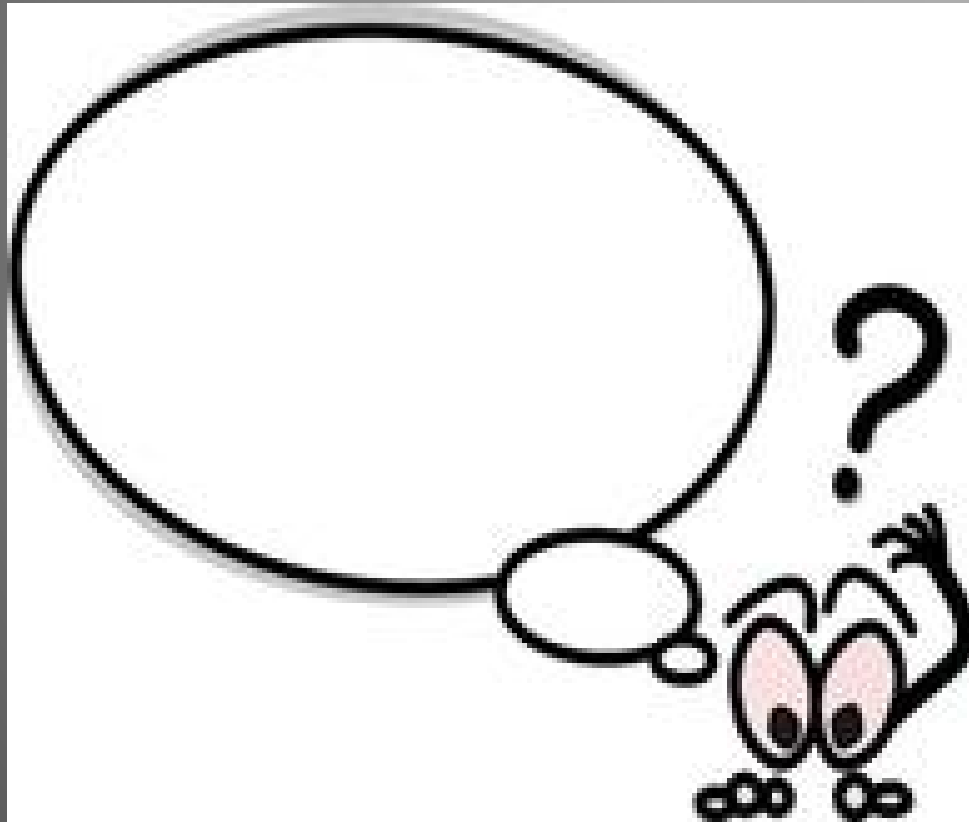
Note:

- A. Budget not adjusted for program funding obtained after budget done. Respective expenses of these program included in 202021 actual.
- B. On an overall basis individual departments are 'offset' (number wise) by surpluses in other depts.
- C. Differences w/ audited statement given manner classified.

Thank you

- ▶ Appreciative to many:
 - Citizens for patience
 - Finance staff
 - Departments
 - Leadership





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