

səlilwətał



Tsleil-Waututh Nation Annual Report 2021-22





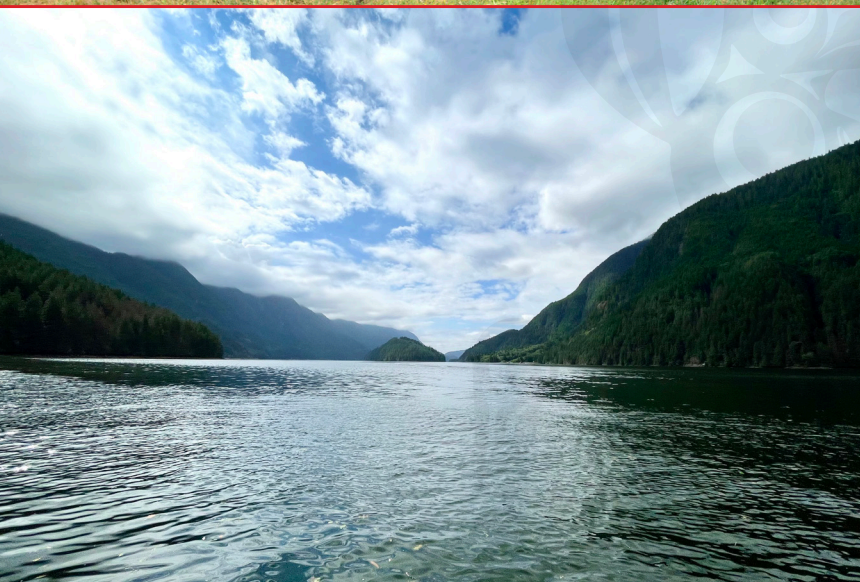
Tsleil-Waututh Nation
TLEIL-WAUTUTH INLET



snəx^wət
canoe



sce:ʔtən
salmon



sme:nt
mountain



k^waʔk^wa
ocean

ʔpeyətɾ
cedar

Tsleil-Waututh Nation
PEOPLE OF THE INLET



**We are the
Tsleil-Waututh
Nation, People
of the Inlet**

**We Paddle
Together with
One Heart,
One Mind and
One Spirit**

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Digital Communications Coordinator,
Tseil-Waututh Nation

About Us

We are səliłwətał, Tsleil-Waututh Nation - “People of the Inlet.” Burrard Inlet sustains us with food, forests, and water. Many generations of Tsleil-Waututh people have lived and thrived in this traditional territory, due in no small part to this abundance. Our ancestors traveled throughout our territory, keeping villages in many locations, living wherever seasonal resources were plentiful.

Our lands and waters have shaped our culture and will continue to be central to our way of life for generations to come.

We maintain a sacred trust, a responsibility to care for and restore our traditional territory to its former state. Our stewardship of the land, air, and water is deeply ingrained in our culture because we understand that the health of our people is interconnected with the environment we inhabit.

Today, TWN runs multiple successful businesses, which generate own-source revenue, build our capacity for economic growth, provide employment opportunities for our people, and create wealth for current and future generations.

We deliver programs for our community members in education, health and wellness, child and family development, training and employment, support for youth, families and Elders, and more.

We will continue to put the face of the Tsleil-Waututh Nation back on our traditional territory through our work. We will continue to collaborate with partners who share common goals, build capacity within our community, pass our cultural knowledge and traditions on to the next generations, and participate on social, ecological, cultural, economic levels in decision-making within our lands.

We welcome you to learn more about us.





Our Territory

“When the tide went out, the table was set.”

The heart of our community is now centred on Burrard Inlet, between Maplewood Flats and Deep Cove in North Vancouver. However, traditional use studies and archaeological evidence show our ancestors occupied a vast area of approximately 1,865 square kilometres (190,000 hectares) for thousands of years. Our traditional territory encompasses wilderness watersheds - to Mount Garibaldi in the north, Coquitlam Lake in the east, and Howe Sound to the west.

This territory was once a land of plenty, with abundant fish and game to sustain the Tsleil-Waututh and neighbouring First Nations we partnered with through marriage or protocol. We shared resources to provide for all and to maintain the area's abundance.

Our birthright and obligation as Tsleil-Waututh people is to care for the lands and waters of our territory to ensure future generations can thrive here.



Our Vision

**ʔi ct kwə́nɛt kʷə xʷəlməxʷaʔt
štəhi:m ʔiʔ həli ct wə niʔ
ʔəw taʔəltəlxʷ ʔ syəwə́nɛt ct**

Our vision for our people is reflected in every action we take, every decision we make as a sovereign people.

To maintain our identity as Tsleil-Waututh people, respecting our past and being mindful of our future, sharing a collective vision for a healthy, holistic community in harmony with our surroundings; guided by our spiritual, emotional, mental, and physical teachings, thriving in our cultural excellence.

Our Mission

The mission of the Tsleil-Waututh Chief and Council is to provide strong leadership, guidance and support for the greater good of our nation.

Our Chief & Council

Meet the
Tsleil-Waututh Nation
Chief and Council. Their
term runs from July 1,
2021 to June 30, 2025.



Chief Jen Thomas



Councillor Deanna George



Councillor Charlene Aleck



Councillor Curtis Thomas



Councillor Liana Martin



Councillor Dennis Thomas



Councillor Kevin O'Neill

A Message From The Chief

As Chief of Tsleil-Waututh Nation, I am proud of the work our Nation has done this past year. We focused on bettering our communication to members and bringing us back together for events that restore and preserve our culture to benefit our entire community and future generations. While we continued to meet virtually throughout the pandemic, we achieved many milestones during the 2021-2022 year.

Empowering our youth is one of the priorities of our Nation. The success of our youth in soccer and canoeing was a powerful statement of who we are as family. The power of sport makes us stronger together. We have also seen students in our siʔámθət School flourish with who they are as individuals and as Tsleil-Waututh People.

Chief and Council directed staff to begin a major Home Renovation project to provide safe, healthy homes for all families. The renovations produced dramatic changes by the end of March 2022. In addition, the Hwul'a'mut Housing Society initiated work towards a 50-unit rental apartment building along Spa-ath Road to meet the need for affordable rental housing for members.

We have focused on building relationships with our neighbours and all levels of governments. We signed a collaboration agreement for the world's first Indigenous-led Olympic bid. We have also concentrated efforts on building relationships with Musqueam and Squamish Nations and as part of the historic MST

Development Corporation. Together, our three nations have regained ownership of significant lands within our shared territories.

By living our ways of life, practicing our traditional laws, and following the teachings of our ancestors, we continue to nourish our connection to the land. Through the work of the Nation, we are building capacity within our community and by doing so, placing the face of the Tsleil-Waututh Nation back on our traditional territory. As "People of the Inlet," we are working together for the betterment of all people.

On behalf of our Council, we are honoured to serve our community. We look forward to continuing the good work and to engaging with you.

Respectfully,

Chief Jen Thomas
Tsleil-Waututh Nation



A Message From The CAO

Throughout the 2021-2022 year, the strength of our bonds as a Nation shone through as Tsleil-Waututh members and our staff navigated the ebbs and flows of the COVID-19 pandemic. We continued using virtual platforms as ways to connect with one another meaningfully and safely, such as community engagement events on Zoom. As we began to see the light at the end of the tunnel, there was much excitement to come together in person.

As Chief Administrative Officer, my mandate from Chief and Council was to ensure that our over 150 staff members continued supporting our community in a good way, and I am proud to report this mandate was achieved. Our priorities are clear: to take care of our youth and our Elders, support education, improve housing, enhance economic development opportunities, champion environmental stewardship, and so

much more. By working together on strategizing and prioritizing projects, we can continually achieve the goals driven by our leadership and ensure what is best for the Nation.

Directors and staff in Administration, Health and Wellness, Community Development, Economic Development, Public Works, and Treaty, Lands and Resources work towards fulfilling the goals of the Comprehensive Community Plan. Each facet of our work supports our Tsleil-Waututh community to maintain our holistic vision, one that seeks to balance ethical growth with Tsleil-Waututh values. The vision for our people is reflected in every action we take, and in every decision we make as a sovereign people.

The needs of our Tsleil-Waututh Nation community drive our departments' work. This past year, we pursued many major projects and have had successes across all departments. Treaty, Lands and Resources, in collaboration with Economic Development, published the xʔəlilwətaʔ/Indian River Watershed Integrated Stewardship Plan, which combines Tsleil-Waututh knowledge and provincial watershed planning guides to set future management direction. Within Public Works, Housing staff undertook the multi-year Home Renovation project. The department also welcomed a new team - Climate Action and Energy Management – which began advancing the community's climate action and energy management initiatives. As



always, TWN is the tip the sword and we continued to push forward.

While the Administration Building remained closed due to the pandemic, our community experienced the hands-on services and programming from two frontline departments: Community Development and Health and Wellness (Ćećawet Leləm Helping House). When the community calls, staff within these departments always respond quickly and thoughtfully.

I commend the siʔámθət School staff within Community Development, who worked relentlessly to ensure a safe environment for students to continue to learn. The Language team continued to adapt curriculum and language lesson delivery to students; a major milestone was the hiring of a həŋqəmiŋəm fluent language speaker in the Language Manager role. The Family Programs team excelled in coordinating virtual and outdoor-based programming, in line with COVID-19 gathering restrictions, and the TWN Skills Centre delivered virtual training opportunities and career preparation. This work supported knowledge and capacity-building opportunities for community while facilitating reconnection to our traditional Tsleil-Waututh practices.

Health and Wellness staff continued taking good care of all of us. Health staff minimized the amount of COVID-19 positive cases in the community. Due to our lockdowns, we protected our community for a longer period of time. We rallied around our vaccination program with clinics at the gym, and we are deeply grateful to staff for making these happen. The Health

and Wellness team also continued to provide excellent and culturally safe primary care, mental wellness, our Elders' program, the community garden, and so much more, integrating cultural and traditional wellness programs across all of their programs.

As we began to emerge from the pandemic, my role as CAO involved strategic planning to safely reopen our Administration. With cases decreasing, and while following provincial guidelines, we established a team to develop plans, under the guidance of the Health and Wellness department and with insights from Communications. Maintaining a high-level view, I led the development of a cohesive reopening plan – a hybrid approach - that incorporated staff input. Working collaboratively, we created or amended policies to protect staff when returning to work, such as building safety zones and requiring employees to be fully vaccinated. Throughout this decision-making, we used clear messaging and consistent communications coupled with active listening – those are the tools that helped us succeed.

Please continue to take care of yourselves and one another. I look forward to reconnecting with you at community gatherings and engagements as we move forward with our plans to reopen. As always, if you have any questions, please feel free to contact us.

hay čxʷ q'ə siʔem'

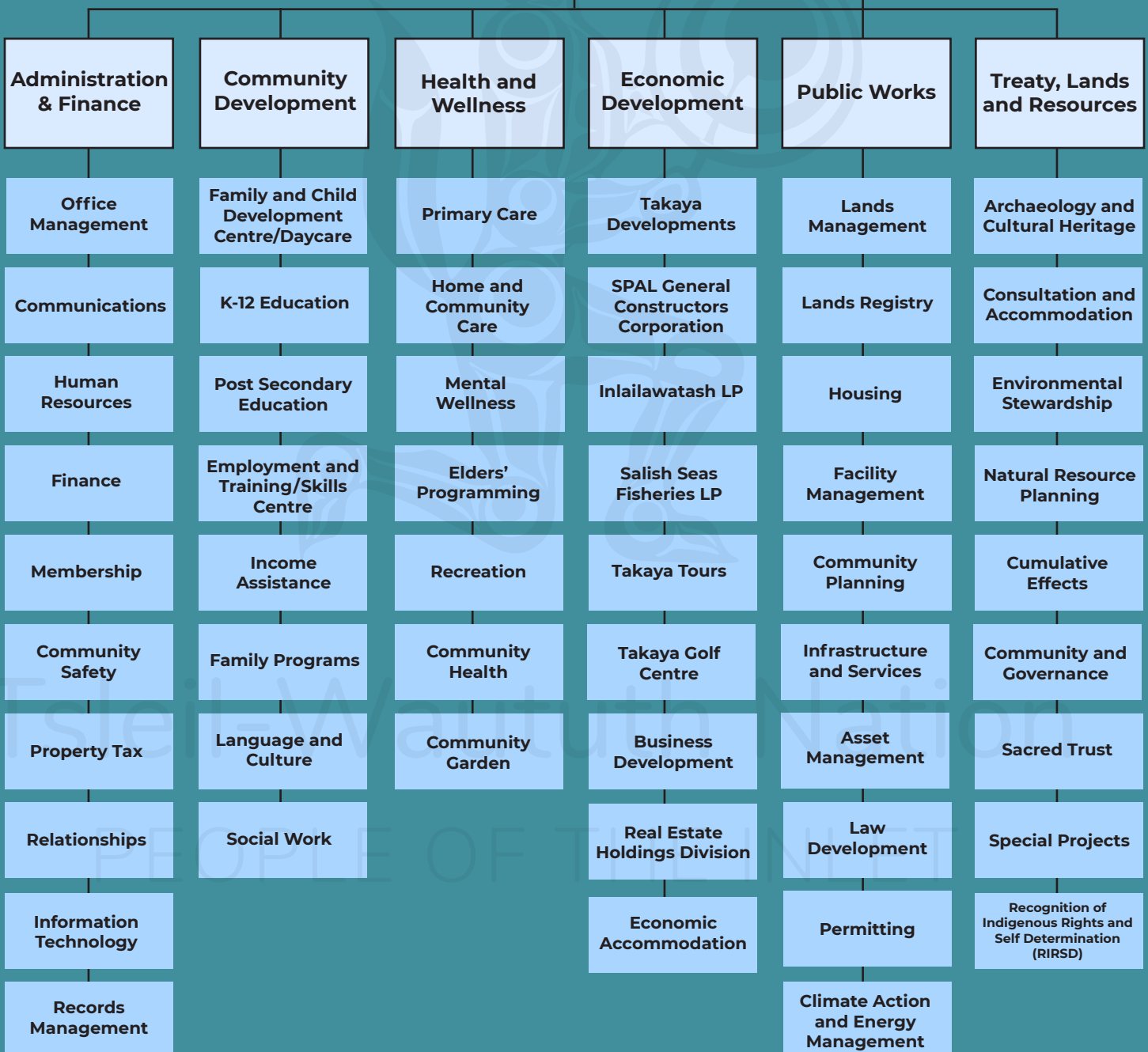
Ernie “Bones” George
Chief Administrative Officer

TWN Organizational Chart

Tsleil-Waututh Community

Chief and Council

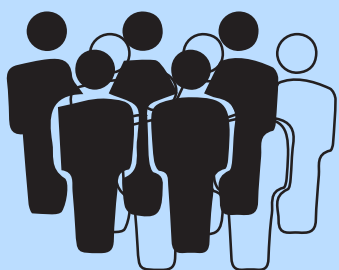
Chief Administrative Officer



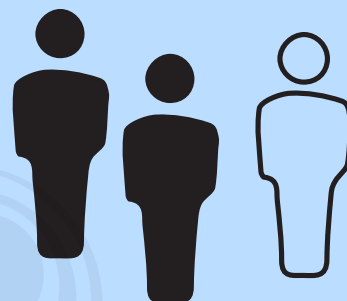
photos: TLR Clam Dig with TLR Staff, Youth
and Elders (by Jeff Sisson, TWN Member)



TWN Membership **2022**



591
Members



275

On Reserve

316

Off Reserve

Since 2012
Decade Comparison

471 Members

255 On Reserve

216 Off Reserve



114

**Off Reserve
Members
live in
Metro Vancouver
and the
Fraser Valley**



Age Groups

0-5
6-12
13-18
19-29
30-44
45-54
55-64
65-79
80-90

Number of Members



2022



2012

26

42

56

51

61

50

90

92

136

84

70

75

82

49

60

22

10

6

Off Reserve Locations

Domestic

10 live in Manitoba
8 live in Ontario
7 live in Alberta
1 lives in Nova Scotia

International

14 live in the USA
including California,
Oregon, & Washington
1 lives “out of country”

Note: Many members live elsewhere in BC, the Yukon, and several are unknown.

Administration

Department

Under the leadership of Ernie “Bones” George, the Tsleil-Waututh Nation Administration department supports the strategic direction for the Nation. The team provides services in eight key areas: Communications, Community Safety, Finance, Human Resources, Office Management, Relationships, the CAO’s Office, and the Secretariat for Chief and Council. Staff within Administration provide operational, financial, and communications support to all departments, as well as support to Chief and Council with both internal and external initiatives.

Communications

The Communications team manages interdepartmental communications, communications with community, as well as public-facing communications. The team also oversees internal event coordination. By posting timely and relevant content from the Nation, we experienced a steady increase in website traffic, Members Portal engagement, and followers on both internal and external social media channels. We were involved in organizing both virtual and in person community events that supported engagement over the past fiscal year. We refreshed internal processes to keep the team organized in order to best support the community.

Community Communications

The Communications team managed a steady flow of content to invite community members to events, share opportunities such as artist calls, and amplify achievements of members, including youth and Elders. The community received timely communications through the bi-weekly newsletter, the internal TWN Facebook page, email, door-to-door notices, and through community engagement events. We also posted on the Elders Facebook page for the first time and set up Elders with tablets and on Zoom to facilitate their engagement with TWN virtual events.

A major development was the launch of the private TWN Members Portal, which is accessible via login from the public TWN website. The portal provides members with access to confidential information about TWN projects, downloadable PDFs, external job postings, career training programs, and a TWN newsletter archive, as well as offers the ability to access and submit over a dozen digital forms, such as those related to membership, health, and housing.

We began to capture more photos and videos from and of the Nation, allowing digital content to become

more accessible to the community and in increasing the selection of visual images to share with staff for internal use. Related to this work, we refreshed the community newsletter using a story-based design, increasing the use of images to make the content more visually-oriented for the community.

Our videos, such as the renaming of t̥əmt̥əmixʷtən / Belcarra Regional Park on TWN's traditional territory, continued to serve as educational resources for community. These resources are significant since they promote TWN's self-determination. We also continued to promote health-related programming to support community through the pandemic, and relaunched #WellnessWednesdays, in collaboration with Health & Wellness.

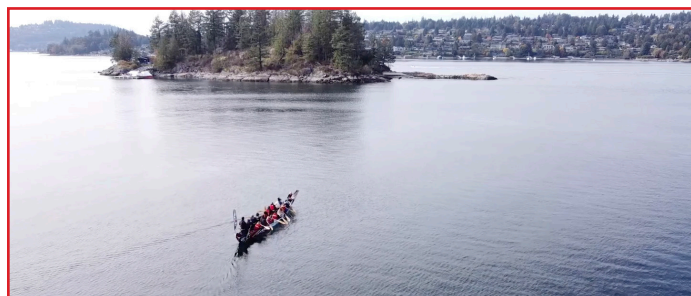


photo: Canoe journey to begin the t̥əmt̥əmixʷtən Renaming Ceremony

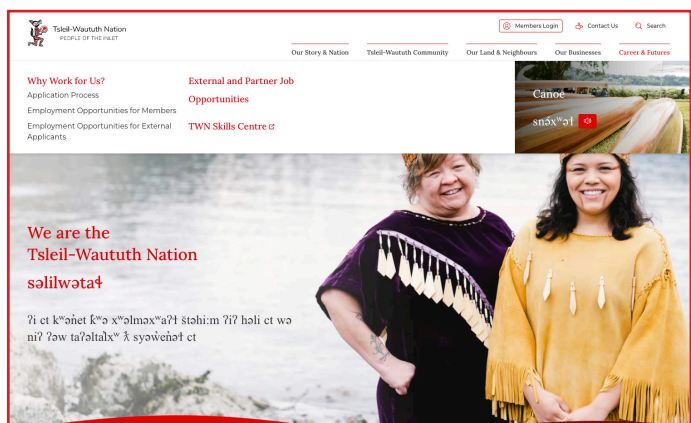


image: TWN Website redesign launch

External Communications

The Communications team launched a newly designed TWN public website, while ensuring content stayed up-to-date and refreshing the new blog with current stories.

Using social media, we expanded upon promoting community achievements, events, and news stories through our external Twitter and Facebook accounts. We launched a LinkedIn account page for sharing TWN job postings and an Instagram account to share content in a more visually-appealing way. We maintained and expanded a library of videos on the TWN YouTube channel.

Some of the stories featured on external TWN channels included highlighting Tsleil-Waututh Nation Elder Carleen Thomas becoming the first Indigenous person to be named as Chancellor at Emily Carr University of Art and Design. Another was the historic signing of a Collaboration Agreement for the world's first Indigenous-bid Olympic bid in December 2021 alongside host nation and other signatories. Our central brand channels provide a unified voice for external communications from TWN to audiences both locally and globally.

Managing public relations continued to be a major part of the team's role, with an increase in media stories. We were proud to have been named #1 in Vancouver Magazine's 2022 Power 50 List, alongside Musqueam and Squamish Nations. Through our

strategic external communications and media engagement, we have continued to put the face of Tsleil-Waututh Nation back on our traditional territory.

Events and Community Engagement

A major advancement this past year was the development of the Events and Engagement Specialist role within the Communications team. The role responds to various departmental requests for events – through room booking, catering, and promotions - as well as supports engagement with our community on significant TWN projects.

Three events are highlighted below:

- Alongside many other TWN staff, the Communications team supported the planning and coordination of the inaugural Truth and Reconciliation pilgrimage on September 30th, 2021. The Pilgrimage allowed us to take steps towards healing together, for ourselves and for those who walked with us in spirit;
- We supported National Indigenous Veterans Day in November 2021 with a TWN ceremony to honour members of our community who served and protected the lands and freedom that we enjoy today;
- We supported a celebration with Elders and youth to commemorate the completion of TLR's Maplewood Mudflat Restoration Project, in partnership with the Port of Vancouver.



photo: TWN Pilgrimage For Truth and Reconciliation on September 30, 2021



photo: Honouring Community Members on National Indigenous Veterans Day



photo: Hillary Hyland speaking to youth and Elders at the completion of TLR's Maplewood Mudflat Restoration Project

Community Safety

The position of the Community Safety Manager is to oversee relationships with the criminal justice system, support community members on and off reserve who are involved in the justice system in some way, coordinate emergency management activities and relationships across the North Shore and regionally, and support community safety activities with other departments and agencies.

COVID-19 Community Protection Bylaw

Once again, community safety was impacted in 2021 by COVID-19. This limited some public events that would have otherwise been scheduled. During this unique time, the COVID-19 Community Protection Bylaw was still in place, and supervision of the COVID-19 Bylaw Officer team was added to the Community Safety portfolio.

Community Safety Relationships

TWN continued to be under-represented in the criminal justice system. We have strong relationships to police and the justice system and we have incredible programs and services provided by the Nation that help support members.

New this past year were efforts to build a closer relationship with the Vancouver Police Department to better

support the safety of TWN members living and visiting the city. Additionally, the Community Safety Manager worked with the Canadian Mental Health Association and other partners in the creation of the North Shore Peer Assisted Care Team (PACT) that provides peer and professional crisis support.

Emergency Management

Emergency management is a very important area of work as we plan to prepare the community and staff for safety incidents and natural disasters. The Community Safety Manager continued to seek grant funds for supplies, updated the community emergency plan, pursued an assessment of TWN's overall risks and hazards, as well as delivered community preparedness presentations. Efforts were underway to employ a new full-time Emergency Program Coordinator.



photo: Road Safety TWN Community Event

Safety Campaigns

Additional highlights this year included continued safety campaigns related to the TWN School siʔámθət (“si-om-thet”). Signs were added to all four-way stop intersections reminding community and visitors to consider the children and families who may also be on the road or nearby. A bike rodeo was held with children and youth at the Administration building parking lot, in partnership with the North Shore Safety Council, Integrated First Nations Unit (IFNU), and The Insurance Corporation of British Columbia (ICBC). Helmets were given to many children as well.



photo: ‘Stop For Me’ Safety Campaign with students on reminding to stop at four-way stop intersections

Human Resources

Working closely with all departments within the organization, the Human Resources team delivers excellent shared services to employees and members of Tsleil-Waututh Nation. The team strives to be a champion for all employees, working to address any concerns staff may have while balancing the Nation’s goal of achieving organizational excellence. The Human Resources team focuses their work on culture, learning, equality, and teamwork to ensure the work of staff is aligned with the Nation’s strategic goals.

As the work of Tsleil-Waututh Nation staff continues to expand and new projects begin, the staffing needs of the Nation must continue to grow. 2021-2022 was a record-breaking year for the Human Resources team, with the recruitment of approximately 101 new and backfill hires, bringing total staff up to 183 employees.

Human Resources pursued the following main strategic goals for the 2021-2022 fiscal year: HR Planning, Compensation and Benefits, Performance Management, and Training and Development.

HR Planning

HR worked closely with a consultant to complete the HR Policies and Procedures Guide. We worked with a legal team to ensure compliance with both the Canada Labour Code and the Employment Standards Act, since part of TWN is now provincially regulated. Once completed, HR will go to Chief and Council for approval.

Compensation and Benefits

The Total Compensation review was presented to Chief and Council by Western Compensation & Benefits Consultants (“WCBC”) in June 2021 and was approved. HR worked with departmental Directors and implemented necessary salary changes in July 2021, dating to the beginning of the 2021 fiscal year.

Performance Management

HR supported TWN Chief and Council in completing and delivering the results for the Chief Administration Officer 360 review.

Training and Development

HR has been working with our cultural leaders to create a TWN history video and half-day orientation to orient all new and current employees on the history of Tsleil-Waututh Nation. This project is ongoing.

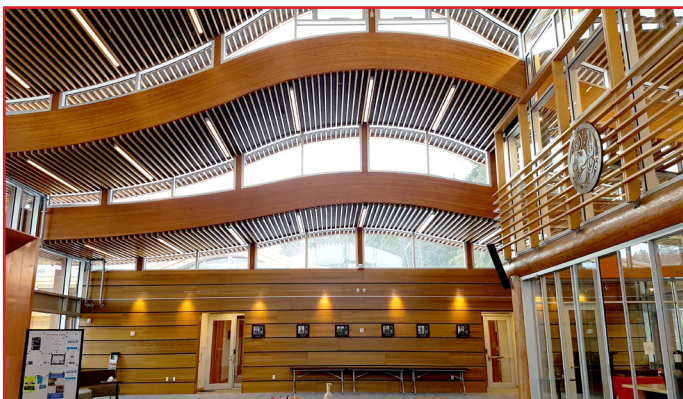


photo: TWN Administration Building
Gathering Space and Office

Office Management

The Office Management team plays a key role in the day-to-day operations of the Administration Building. Their responsibilities include the planning, design, implementation of work in the Administration Building and some of its adjoining offices. All of these are pertinent to creating a focused work environment and guiding staff activities to best serve our community. The Office Management team is often tasked to work in collaboration with Public Works and Communication teams.

The team comprises the Office Manager, both permanent and casual front-line administrative staff and a Facilities Assistant, each of whom works to support the day-to-day needs of Tsleil-Waututh staff, community members, and visitors to the Nation.

Continuing to operate the building throughout COVID-19 posed its challenges. The Office Management team worked to ensure the building remained operational while limiting the number of staff on site to follow safety protocols.

While the Administration building was closed to the public for the entire fiscal year, the Office Management team supported community members to access the building on an as-needed basis, safely and efficiently. Through the Welcome Centre at reception, team members consistently provided exceptional customer services and administrative support.

Relationships

Tsleil-Waututh Nation's Relationships program continued to grow in 2021-2022. The team of two has continued to build and maintain strong relationships on behalf of Tsleil-Waututh Nation.

The Relationships Team works to seek and connect Tsleil-Waututh with opportunities that are aligned with the Nation's values of cultural and environmental stewardship, health and wellbeing, and community and business development, ensuring all partnerships work to benefit past, present, and future generations.

Connecting with all Tsleil-Waututh departments, the Relationships team develops protocol and co-operation agreements with other external governments and organizations such as Indigenous Nations, crown and local governments, the private sector, and non-governmental organizations. The team drafts agreements to maximize collaborative opportunities that advance the objectives of the Nation and the Comprehensive Community Plan, for the benefit of all Nation members.

The Relationships team had a leadership role in working with Metro Vancouver, Tsleil-Waututh Council and the Treaty, Lands and Resources Department on renaming Belcarra Regional Park to *təmtə́míxʷtən*, the location of the largest Tsleil-Waututh ancestral village known as the "biggest place for all the people." On October 8, 2021, the Tsleil-Waututh

Community, Council, staff and Metro Vancouver celebrated the renaming at *təmtə́míxʷtən*.

Through the many connections the Relationships team has built, friends and supporters of the Nation contributed to various Nation-run initiatives, such as the *siʔám̓θət* School, Tsleil-Waututh Nation Residential School Survivors Fund, and the Christmas hampers for Tsleil-Waututh Nation families.

In 2021-2022, a selection of key relationships that were advanced for Tsleil-Waututh Nation included: BC Hydro; Simon Fraser University; Port of Vancouver; Metro Vancouver; District of North Vancouver; North Vancouver Recreation and Culture; City of Vancouver; Vancouver School Board; City of Burnaby; Indigenous Tourism BC; Science World; Parkgate Library; Parkgate Society; Parkland; Museum of North Vancouver; Vancouver International Film Festival; Reel Causes; Vancouver Men's Chorus; Arc'teryx; Telus; Seaspam; FortisBC; G3 Terminal; Global Container Terminals.



photos: *təmtə́míxʷtən* / Belcarra Regional Park Renaming Ceremony; with Gabriel George speaking (top), and a canoe by the re-named dock signage (bottom)

Community Development

Department

A primary goal of the Community Development department, led by Director Angela George, is to provide capacity-building opportunities to community members while creating reconnection to our traditional Tsleil-Waututh practices.

The needs of our Tsleil-Waututh Nation community drive the work of our department. We are unwavering in our commitment to empowering, supporting, and educating children, youth, and families and building social and cultural capacity at every level.

Community and Social Programs

Our Community Social Development and Family Programs team continued to work diligently throughout the COVID-19 pandemic. We launched our three-year capacity-building project to reclaim legal jurisdiction over our Tsleil-Waututh Child, Youth and Family Services (CYFS), creating a programming and delivery model for CYFS based on Tsleil-Waututh traditional laws. This is a vital component of overall reconciliation and assertion of Tsleil-Waututh rights and title. We look forward to engaging the broader community on this vision.

Our Community Social Worker provided family support and ensuring

case management and legal issues were handled appropriately in partnership with the local Ministry of Children and Family Development branches. Our Family Programs team coordinated online or outdoor-based programming in keeping with the continued community gathering restrictions. Our Social Assistance staff supported members on Income Assistance to access financial and other supports. We continued providing food security gift cards and offered other wraparound support for members through challenging times.

We expanded our social support programming to include two unsheltered homeless Outreach Workers and a Life Skills and Support Worker to continue offering proactive support and address our members' needs.



photo: Clam Dig Knowledge Exchange land-based learning at Maplewood Mudflats with TLR staff, siʔámθət School students, and Elders on October 7, 2021

Skills Centre

The səliwətał (Tsleil-Waututh Nation) Skills Centre's mission is to ensure people have the information and supports necessary to set and achieve their career goals. This continues to be at the forefront of the work plans and priorities.

Despite the ongoing challenges posed by COVID-19, the TWN Skills Centre continued to provide training opportunities and career preparation support remotely, including the following:

- Foundation to Finance
- Business Administration
- Introduction to Construction
- Introduction to Medical Office Assistant
- Business Communication & Leadership
- Introduction to Computer Programming & Technology
- Introduction to Social Media & Marketing
- Traffic Control
- First Aid Level 1

This past year, we partnered with Squamish Nation Trades & Training Centre & Native Education College to provide the Health Care Assistant program.

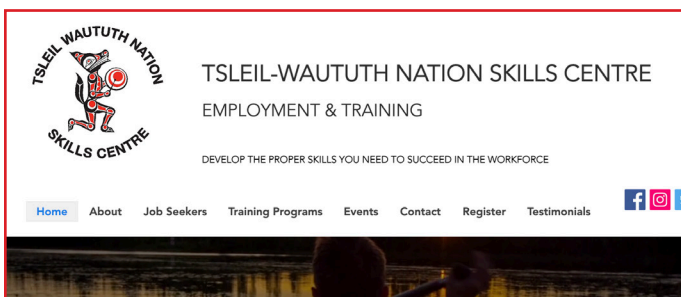


image: TWN Skills Centre website

Tsleil-Waututh Nation siʔámθət School

We are a fully certified school through the First Nation School Association (FNSA). In the first year of operation (2020/2021), siʔámθət School operated kindergarten to grade 12. After a successful first year, we expanded our program to offer K4, which vastly improves children's social and academic readiness for kindergarten.

Students enjoyed canoeing at Camp Jubilee as we welcomed all students back to the 2021/2022 school year. We came together to build relationships and to reintroduce the students to the true beauty of an educational program that is innovative, cultural, land-based, and academic.



image: siʔámθət School Logo



photo: Students from Tsleil-Waututh Nation siʔámθət School canoeing at camp Jubilee.

Our staff worked tirelessly to ensure that COVID-19 policies and procedures were followed to maintain a safe school environment. We continued to develop a team that aligns with our community's educational needs and priorities.

Parents, students, and faculty continued to work together to navigate online platforms, school closures, transitions, and to provide support throughout the pandemic. For children learning in our community, we tailored curriculum and methods that met the needs of each student, incorporating innovative cultural and land-based learning.

Our school continued to be an integral part of this community, and we anticipate engaging in strategic planning for more growth.



photo: **si?ámθət** ("si-om-thet") School students and teachers honouring the school's new name, meaning someone who is rich with knowledge and skills, and who is generous by sharing and teaching them to others.



photo: **si?ámθət** School students outside

Language and Cultural Programs

Language and Culture continue to be a foundational core of our department's capacity-building priorities.

Community input as part of the 2021 Comprehensive Community Plan (CCP) indicated that Language and Culture continue to be a high priority for community growth. Hindered by our inability to gather, connect, and learn as a community, our team worked to create a comprehensive virtual platform to continue language learning, fluency building, and curriculum development.

Celebrating and encouraging connection to our land and waters was a key focus, so we embraced virtual methods to share this connection with staff and community. One of the initiatives that proved to be the most successful was the virtual series of events titled TWN Loves, Laughs & Listens, an innovative way of connecting and sharing the stories of our Elders safely and interactively.

The Language team continued to adapt curriculum and language lesson delivery to the various age groups within **si?ámθət** school, with the strategic goal to build language fluency in both **Skw̓xwú7mesh** and **hə́ŋqəmiṇəm** languages. Building language fluency is challenging without fluent speakers and without sets of curriculum as key language resources, so we continue to follow our path to fluency. We hired a **hə́ŋqəmiṇəm** fluent language speaker

in the Language Manager role, following the path to fluency work that continues with **Sḱwxwú7mesh** language work at the yellow house.

The Cultural team relies on community knowledge and expertise with land-based learning to ensure that students have both pride and confidence when practicing and learning about the long history and philosophy of their ancestors. One of the earliest initiatives included learning our traditional songs and dances with handmade drums and rattles.

With constant changes in TWN's approach to this global pandemic, cultural programming also adapted to these changes, taking advantage of opportunities to open to the community. Our **siʔámθət** students have consistently participated in cultural programming since the pandemic began, and continued to master and enjoy their culture on a regular basis, gaining their confidence as proud Tsleil-Waututh members.

Community Development also prioritized TWN representation, alongside other departments, to ensure our artists, knowledge keepers, Elders, and members are well-represented inside and outside of the community. This involved documenting our Elders and knowledge keepers' vast skillsets to be shared and strengthening our external relations so our membership can be included and well-represented.



photo: Drum Art from Cultural Programs



photo: TWN children engaging with culture and land-based learning in forest



photo: Clam Knowledge Exchange with **siʔámθət** School students and TLR Staff Member & Elder Micheal George

Child & Family Development Centre

In 2021, Tsleil-Waututh Child & Family Development Centre used capital funding that it received to expand the land-based learning program for early childhood learners. These funds were used to extend our land-based programming outside to support our commitment to Aboriginal Health Start on reserve. In the playground, children will now be able to enjoy play-based learning experiences in a mud kitchen, longhouse, and canoe.

Education: K-12 and Post Secondary

Educational outcomes for our youth and community continue to be a high priority for the department and the Nation. Although we began to move away from many of the COVID-19 restrictions that impacted students, there were still lingering effects that we have addressed through student support and increasing connections between students and educational organizations. Fostering a positive relationship between members and education is being actively prioritized through the continued progression of the Local Education Agreement (LEA). The LEA was presented to Chief & Council and has been sent to the local School District for review. Implementation is expected for fall 2023.

In the last year, the post-secondary sector experienced significant growth with steadily increasing student numbers every semester and many students choosing to continue their studies full time throughout the year. Numbers are expected to continue increasing as we continue to evolve our client focused service delivery and promote capacity development.

To continue capacity development in all its forms, we also initiated a youth internship program, which offers community youth ages 15-30 the opportunity to work with Community Development and other TWN departments in various roles to help identify personal strengths and provide valuable work experience.

We celebrated our community graduation ceremony virtually. This was an important event for many of our members and their families to celebrate graduates' recent accomplishments.

In order to ensure the safe transportation for our students and community members, a new bus was purchased in the spring of 2022 and offers a higher passenger capacity as well as new driver and passenger safety features.



photo: Virtual TWN Graduation Ceremony, video still, June 2021

Economic Development

Department

The Tsleil-Waututh Nation Economic Development department's main goals are to lead the way in Indigenous-led business initiatives from engagement, procurement, and negotiations, to land development across Tsleil-Waututh Nation traditional territory. As well, our objectives are to create own source revenues for the community, create community pride, be economic participants in the economies of the Lower Mainland, and create opportunities for employment and training and other direct benefits for TWN.

With COVID-19 still active, our processes have excelled with the daily use of virtual platforms for meetings and discussions with important stakeholders. Led by Director Matt Thomas, the Economic Development department continued to work with our partners to move business operations forward, to create new and economically beneficial opportunities, and to take advantage of some of the opportunities that have arisen due to the pandemic. Increasing the awareness of TWN's business capacities and successes are key in building a strong economic development reputation for the Nation that will benefit generations to come.

Real Estate Holdings Division

The Economic Development department is responsible for ensuring the land assets of Tsleil-Waututh are developed to meet certain criteria for the Nation. To date, all projects have brought reasonable profits to the Nation and have provided employment opportunities to both Nations' membership and businesses. Many real estate partnerships have also been formed to capitalize on development projects both on and off reserve.

In 2021-2022, the highlighted achievements were:

- MST Development Corporation and Canada Lands Corp continued working on the Rezoning application submitted to the City of Vancouver for the Fairmont/Heather Lands Property in Vancouver and secured a Council meeting on May 24, 2022 to approve the application;
- Completion and Occupancy obtained for the Seymour Village Phase 4 Townhouse Development;
- First and second reading obtained for the rezoning of Phase 1 of the Statlaw District project;
- The Willingdon Lands advanced our application for approval of the Master Plan for the development; a City of Burnaby public hearing was set for May

31, 2022 to allow the public to speak on the Master Plan.

Additionally, Tsleil-Waututh Nation Economic Development actively participated in the governance of five existing real estate partnerships off reserve:

- TWN/Darwin Partnership which manages land holdings at Maplewood North/ Statlāw District along Dollarton Highway;
- TWN/Musqueam/Squamish (MST) and Canada Lands Corporation Partnership which participate in negotiated agreements for a 21-acre project called the Heather Fairmont Lands and a 90-acre parcel referred to as Jericho East and Jericho West Lands;
- TWN/Musqueam/Squamish and Aquilini Partnership own a 9.2-acre project within the City of Vancouver called the Liquor Distribution Board Lands;
- TWN/Musqueam/Aquilini Partnership owns a 40-acre property called the Willingdon Lands;
- TWN/Musqueam/Squamish (MST) operating solely to manage 4.3 acres of purchased property called the West Vancouver Lands.

Staff members from Economic Development also played active roles within other areas of Tsleil-Waututh Nation Administration. These included:

- TWN Financial Audit Committee;
- Hiring Committee for senior positions;
- TWN Administration building maintenance feedback and investigative work;

- Assistance in leading the negotiations with the DNV Service Agreement and providing historical and technical background;
- Providing construction and civil infrastructure expertise to the Housing Committee;
- Attendance at meetings to provide real estate knowledge related to Rights and Title related Properties;
- Relationship development committees with industry;
- Economic participation industry groups;
- Board of Directors in industry to help with the participation and knowledge of TWN economic processes and presence.

Business Contracting and Procurement

SPAL General Constructors

Corporation is a company 100% owned by the Tsleil-Waututh Nation. Its mandate is to generate revenues and economic opportunities for the community and meet the goal of active economic participation of TWN as a Nation in the traditional territory. SPAL has been a leader in Indigenous engagement since 2012, negotiating local involvement and successfully securing large contracts throughout British Columbia. SPAL also plays a large role working with industries on the development and implementation of procurement policy. SPAL currently has over 30 partnerships with prime bidders in industry.

Over the last fiscal year, the work of SPAL has resulted in over 100 direct job opportunities for community members and includes agreements with partner companies for direct job training or internship opportunities. Revenues for SPAL are generated for the community and contribute to community programs and other efforts, including the costs associated with negotiating involvement.

SPAL partners contribute over \$20,000 to the community Christmas Hamper program annually, participate in employment fairs, and are open to engaging and assisting with any community member that would like to be employed in their field of work. TWN's contracting partnerships help in securing TWN's reputation as an economically progressive and successful Nation.



photo: SPAL/ Rokstad Power BC Hydro Gastown Project



photos: SPAL/FRPD Pattullo Project

Additional highlights for 2021-2022 included:

- Developing agreements and relationships with five new partner companies that are prime bidders in industry;
- Policy discussions and development with various industries including the private sector;
- Exceeding minimum contracting values on negotiated multi-million dollar ministry projects through relationship development;
- Advocating for involvement on new large provincial sector projects;
- Increasing community on-going own source economic revenue yearly, with a 35% increase in revenue this year;
- Participation on the board of the British Columbia Construction Roundtable.

Renewable Resource Businesses

Inlailawatash LP is a TWN wholly owned company that provides a variety of cultural and renewable resource management services. With close to 30 full-time staff, Inlailawatash is one of TWN's largest business employers providing a range of employment opportunities within and outside the TWN community.

Inlailawatash had another strong year in 2021-22, completing over \$5.7 million in gross revenues despite ongoing COVID-19 interruptions. Specific achievements included:

- The Inlailawatash vegetation management crew continued to expand on the work with BC Hydro as the prime contractor for the North Shore-Pemberton region. To help our community-based crew succeed and stay safe, ILP invested in a new fleet of trucks and established a new crew workshop in the community;
- The Inlailawatash team successfully acquired a new forest tenure in TWN territory valued at approximately \$4.0 million. This acquisition will put TWN in a position to secure all the forest harvesting rights in the Indian River Watershed.



photo: Inlailawatash Vegetation Management Crew in Action

Salish Seas Fisheries LP is a unique equal partnership between TWN, Musqueam, and the Tla'amin Nations that oversees a variety of commercial fishing opportunities for community members. In 2021-22 Salish Seas had the following achievements:

- Successfully secured federal government funding to purchase new Halibut and Black Cod quotas;
- Successfully leased out all commercial fishing licenses. All but

one of our licenses were leased to community members from the TWN, Musqueam and the Tla'amin Nations.

Economic Accommodation Negotiations

The Economic Accommodation team serves to negotiate agreements for TWN Council approval with crown governments, agencies, and private proponents that are proposing projects within TWN territory. This work includes TWN's participation in the Musqueam, Squamish, and Tsleil-Waututh (MST) Protocol Working Group.

Operating under the foundation that TWN title, rights and interests must be addressed in every aspect of a project in TWN territory, economic accommodation agreements provide a way for TWN to receive a direct share in economic benefits. These benefits generally include project ownership/equity options, financial transfers, procurement for TWN and member businesses and employment, and career opportunities for TWN members. In 2021-22, this program secured a total of \$3.0 million in direct accommodation funds for TWN with the following key highlights:

Strategic Lands:

- Ongoing engagement process with the MST Nations and Province of BC for several parcels of land;

- Closing of an Accommodation Agreement between the Province of BC, Musqueam, and TWN regarding the sale of a BC Hydro property in Burnaby. TWN's 50% share of the Agreement was \$2.0 million;
- MST Nation's Accommodation Agreement regarding the sale of the St. Paul's Hospital site. The second payment of \$1.0 million was received by TWN in 2021-22. The final payment of \$6.3 million is due in 2022-23.

Ministry of Transportation and Infrastructure:

- Ongoing discussions on the Broadway Subway Project;
- Ongoing discussions for the Lower Lynn/Phibbs Exchange Hwy 1 Projects.

Woodfibre LNG/Fortis Project:

- Ongoing discussions for the four agreements related to the proposed project:
 - Impact Benefit Agreement with Woodfibre LNG
 - Impact Benefit Agreement with FortisBC
 - Project Accommodation Agreement with the Province of BC
 - Commercial Compensation Agreement between ILP and FortisBC
- Approval of the TWN Community Engagement Operation Plan by Council with engagement activities set to commence in May 2022.

Tourism Sector Businesses

Takaya Tours is an award-winning tourism business with a mission to share history and encourage cultural understanding, train and employ community members, and continue TWN land use in the important historical village sites within the Nation's traditional territory. Takaya Tours employs two full-time and 20 part-time staff seasonally, including five TWN community members and eight additional Indigenous staff. Takaya Tours is admired for its constructive reputation in the industry.

Related to COVID-19, Takaya's cultural canoe tours were running with some restrictions in place in mid-July 2021. Despite a very late start, we had one of our longest running seasons into late November, some of that due to increased demand for group outdoor activities, as well new attention on the legacy of residential schools. We doubled our kayak revenues in both locations, Cates Paddling Centre and Belcarra Paddling Centre, and with government grants and the kayak revenue, we generated over \$354,000, which was an impressive 44% increase from the previous fiscal year.



photo: Takaya Tours canoe & website

The Takaya Golf Center is owned by the Tsleil-Waututh Nation and provides driving range services and various other special services, such as golf professionals leading private or group lessons. Revenues increased 11.67% over last fiscal, however costs did exceed sales leaving a net loss.

Takaya Golf Centre employs five, full-time TWN members and one part-time Indigenous employee.

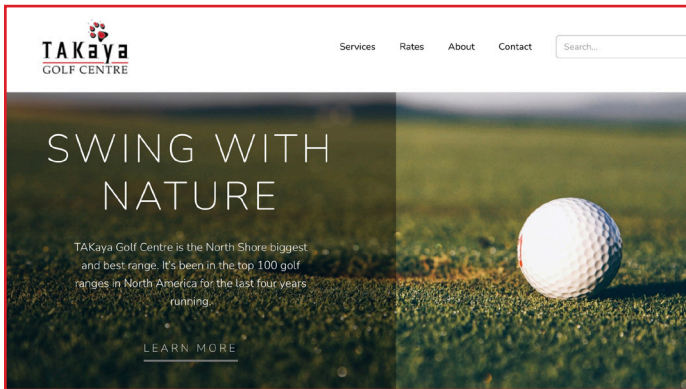


photo: Takaya Golf Center website

Business Development Opportunities

TWN Cannabis Retail and Standard Grow Facility

This was a foray into the cannabis industry to meet TWN community requests to explore viable business options, given the structures and policies being developed by government.

In June 2020, we held our official “Virtual Cannabis” event to identify the level of on reserve membership

support. From this session, all 127 members who participated were in favor of TWN entering the cannabis industry.

In the past year, our team strategically aligned our vision and goals with Shxway Village and All Nation Cannabis. We entered negotiations with the provincial government to begin our Section 119 agreement on a government-to-government approach. Green Eagle is TWN's corporate name for our venture the Section 119. This agreement will allow our Nation to have the best economic impact as it relates to the cannabis industry.

TWN Soccer Sports plex Business Opportunity

In the past year, we were approved by TWN Chief and Council to work on the turf soccer field with detailed design and planning. We hired Seko Construction as our general contractor for this project. We also selected Centaur, who handles our turf products, as our turf provider. This work will continue.

TWN Economic Development staff also served many roles on boards and committees across the province to provide feedback and represent the interests of TWN. When requested, staff also provided TWN cultural feedback to partnerships such as MST Development and companies such as Polygon, as well as in presentations to the community and local governments.

Health & Wellness

Department

Led by Director Andrea Aleck, the Health & Wellness Department (Ćecəwet Leləm Helping House) provides comprehensive and culturally safe Health and Wellness and Recreation programs to Tsleil-Waututh Nation members.

We provide services in five primary areas: Primary Care (Doctors/Healers/Nurses), Mental Wellness, Home Care, Community Health, and Recreation (including our Elders program and the Community Garden). Our Cultural and Traditional Wellness programs and services are integrated across all programs. We also offer Health Benefits Advocacy and other Wellness programs. By integrating cultural activities and health education opportunities, we believe we will make a critical contribution to the overall vision to maintain our identity as Tsleil-Wautt people.

The 2021/22 year was a busy year for the Tsleil-Waututh Ćecəwet Leləm Helping House. We continued to prioritize our community's safety during the COVID-19 pandemic. At the same time, we started the process of emerging to a new environment in which we manage the virus, and turned our attention to ensuring every Tsleil-Waututh Nation member is living a healthy life and thriving in Tsleil-Waututh ways of knowing and being.

As we safely moved towards more in-person activities, we continued to be supported by our wonderful staff and welcomed new staff members to our team. We have developed a strength-based monitoring model where we measure wellness and disease, acknowledging that everyone has strengths in their own health and wellbeing. The patients we have had the privilege to serve continued to grow, with over 1,000 consults and with a panel of approximately 300 patients. We continued to advocate for more services including dentistry, visiting specialists, and pharmacists.



photo: TWN Health and Wellness Staff

Over the past year, the Ćecəwet Leləm Helping House has undertaken a number of community surveys and engagements to ensure that community voices inform what and how we deliver services as a department, and to ensure that we are aligned and moving together

towards a shared and holistic vision of wellness – a model that is designed by our community, for our community, responsive to the needs and respects the identity as Tsleil-Wautt people.

To guide us on this journey, from 2022 onwards, we have intentions to adopt the *ḫpeyəlp* (cedar tree) as our overarching framework and Indigenous approach to healthcare and recreation as it symbolizes the Tree of Life. Just like a tree, health and recreation services are provided to help our members to live healthy and long lives. While the concept is in its infancy and requires our Elders and Knowledge Keepers to guide us on this approach, it is our commitment to paying homage to our waters and lands. To gradually bring this to life, we have structured this report to align with our four longhouses. These are not physical spaces but rather representative of the work of *Ćećawet Leləm* Helping House.

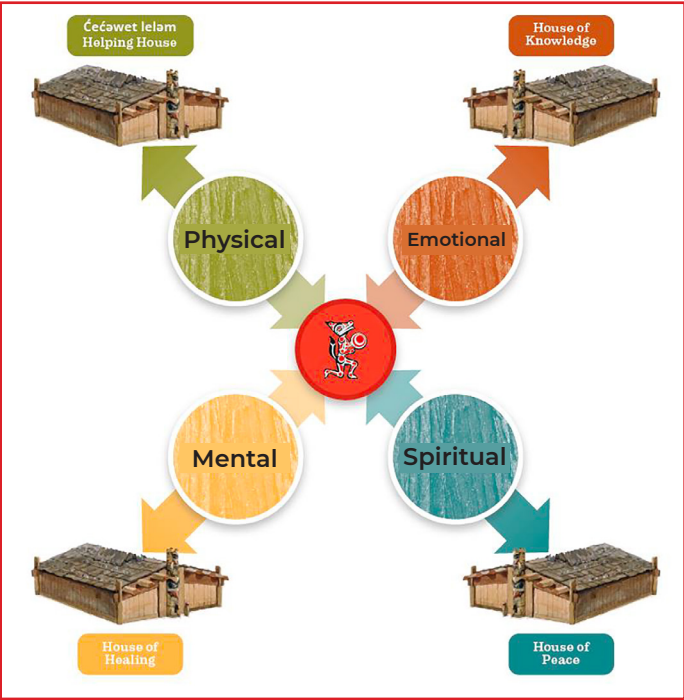


image: The four Health and Wellness Houses

COVID-19 Response

COVID-19 was a primary focus of the 2021/22 year and required coordination and efforts across Health and Wellness to implement the vaccine program and to maintain the safety of our community at an unprecedented time. We collaborated to guide our community and to maintain continuity of service provision through safe practices, with clinics and client interactions offering individualized approaches. We continued to adjust our programs to reflect changing restrictions.

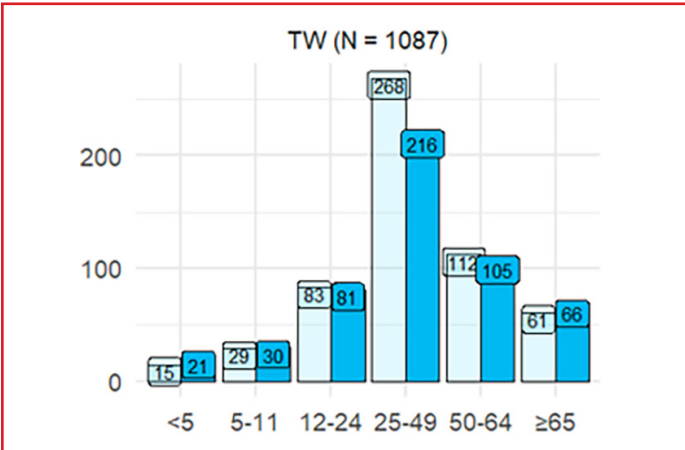


image: Vaccinations for age groups

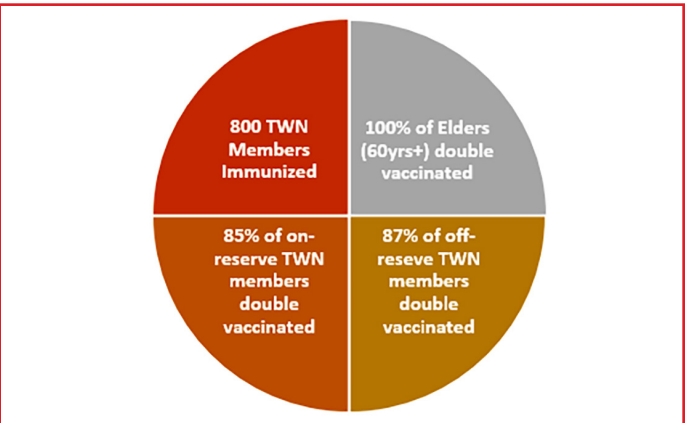


image: Vaccination statistics

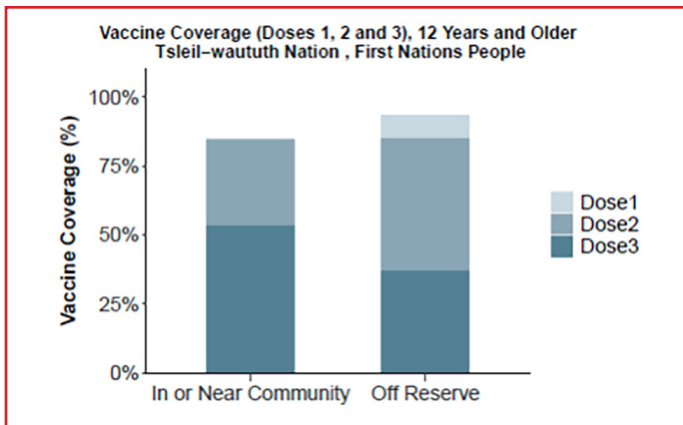


image: Vaccine coverage, 12 years and older

It is estimated that over 800 immunizations were administered at the Tsleil-Waututh Nation service location and we reached over 85% double-dose coverage for registered Tsleil-Waututh Nation members both on and off reserve. This took a unified effort to encourage people to become immunized, to allay concerns, set up events, and deliver immunizations in ways that were safe, respectful, grounded in our culture, and in acknowledgement of the unique and often challenging context that we were living in. Just as importantly, the community demonstrated resilience while dealing with the pandemic and the losses we have experienced.



photo: #VaxChamp Sign to honour Elders, our members, and Health nurse staff at the TWN Vaccination Clinic



photo: TWN Health & Wellness Staff at the TWN Vaccination Clinic for children

Home and Community Care

Our Home and Community Care (HCC) program includes professional nursing services for chronic health issues and frailty as well as congenital disabilities. Through the pandemic, the HCC team continued to provide essential services by ensuring precautionary protection measures were in place. We supported a total of 29 clients for the following needs: palliative symptom management, wellness and chronic disease support, post-op and hospital discharge support, wound care, mobility, and housing needs.

Other medical programs and services included:

- Organized foot care clinics every 4-8 weeks for Elders, diabetic clients, and those experiencing difficulties with their feet (approximately 12 clients per session);
- Managed appointments for eligible community members to access the BC Mobile Mammograms in partnership with the nursing team;

- Continued to create new baby baskets for families who welcomed babies in the community and created welcoming notices for the community newsletter (with consent from families).

Health Benefits

Ćecəwet Ieləm Helping House supported over 100 individuals with medical transportation support, an increase since previous years. This increase is not surprising considering community members were likely feeling more comfortable to access specialist appointments and that the medical system were able to return to some form of normality with providing specialty care. Many trips were taken to support community members to access specialist and medical appointments.

Recreation

With the slow transition from virtual or social distancing programs, our Recreation team hosted a range of in-person programs and events which connected our community and supported them to lead active lifestyles which are critical to both physical and mental health. Some of these included:

- Community Fun Days (an average of 40 participants);
- 'Girls at Bat' program developed softball skills (22 participants);
- Virtual community home fitness workout series – a new innovative and virtual way to ensure our community were able to participate in physical

activity from home;

- Youth baseball, hiking and soccer programs (over 80 participants);
- Elder's Heat Relief, Arts & Crafts, and Lunch programs;
- Eight-week program to spark interest in lacrosse, in partnership with the Spirit Fusion Foundation in (25 youth participants).

We also initiated a partnership with Lululemon to create our very own Inspire Youth Lululemon Athlete Series where Lululemon athletes interact and share stories of what it takes to become a high-performance athlete. While still in its infancy, we will continue to implement these series with the goal of building a strong and resilient community.



photo: TWN Recreation Program team building on the field with Lululemon

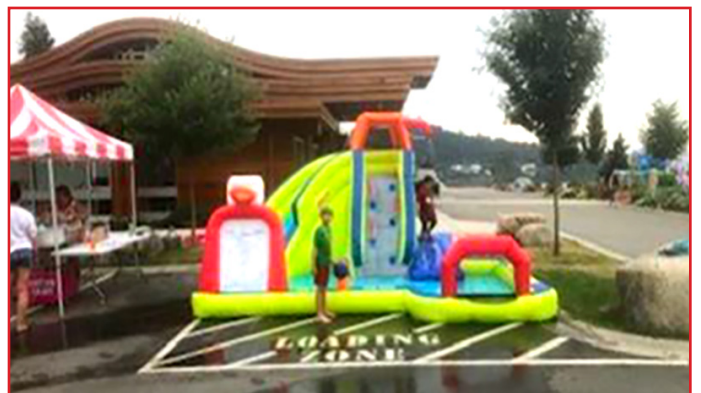


photo: Family Event with bouncy castle in partnership with Lululemon

The House of Knowledge

The House of Knowledge will become our Centre of Wellbeing longhouse home that focuses on building a culturally strong, sustainable, and knowledgeable workforce that is deeply rooted in Tsleil-Waututh ways of being and belonging.

Ongoing learning and development are critical to strengthening the capacity of our health workforce to deliver high-quality healthcare. We continued to ensure that the Tsleil-Waututh culture and knowledge informs our growth because this supports culturally safe engagement with our community, and sustainable progress.

2021/22 training and development highlights included:

- Launched relationship with City University and supported a clinical internship for an Indigenous male student on our Mental Wellness team;
- Accelerated Experiential Dynamic Psychotherapy Trauma Training – Level 2;
- Facilitated third year BCIT Bachelor of Science in Nursing practicums;
- Student-created Health Promotion Booklet for Elders and Nation members;
- Developed and promoted the

COVID-19 Pandemic Information and Vaccination Toolkit;

- The Medical Office Assistant training was facilitated through the Skills Centre.



photo: From the House of Knowledge



photo: Artwork by Candy Thomas

The House of Healing

The House of Healing represents a place of connection, reconciliation, safety, and recovery. It aims to strengthen and find balance mentally, emotionally, spiritually, and physically.

Mental Wellness

The Mental Wellness team provides Mental Wellness programs and resources that are compassionate, culturally appropriate, strength-based and community driven. We have the ultimate vision that through our programs, the Tsleil-Waututh Nation community will be resilient, connected, thriving, and have high levels of trust when accessing our mental wellness services.

Areas of focus and highlights for 2021/22:

- Maintained delivery of high-quality culturally safe counselling and therapy services;
- Grew the capacity of the Mental Wellness team to deliver a wider range of services;
- Responded to the challenges and trauma faced by Indian Residential School Survivors (IRSS) and those related to COVID-19;
- Continued to engage closely with our community and enhance our policies and procedures to respond to community needs;
- Created Wellness Plans for each client;
- Created policy and procedures for individual counselling and developing ones for group programs;
- Surveyed community members directly, requesting feedback on

services received and what they would like to see in the future;

- Mental wellness staff began using the Oscar EMR system;
- Psychiatrist/psychologist assessments and utilizing the FNHA's psychiatric referral program for many of our clients.

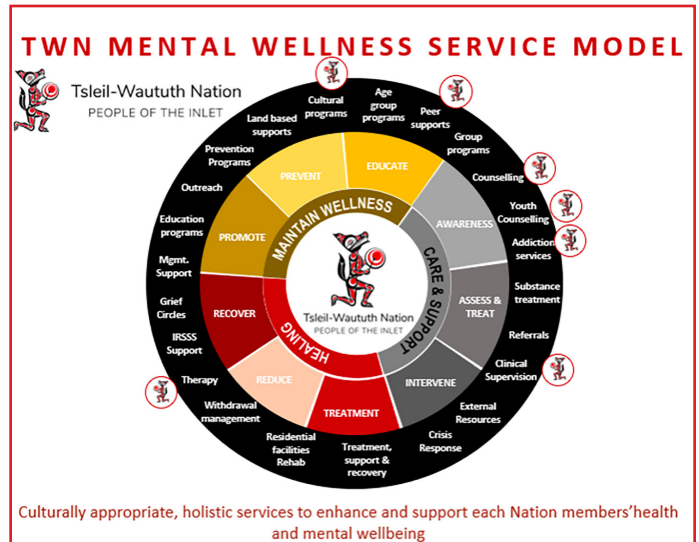


photo: TWN Mental Wellness Service Model

During this year, our team of five therapists spanned expressive art therapies, traditional healing, culture-based counselling, and clinical counselling, including a TWN community Elder. Our Elder, who is a seasoned counsellor and spiritual healer of over 35 years, supports not only community members, but our entire Health and Wellness team through supervision and Elder talks, sharing her wisdom and knowledge.

In response to the ongoing announcements of the many unmarked Residential School graves across Canada, the Mental Wellness team provided additional supports and

resources through creating a Mental Wellness Toolkit for the community. This kit included a crisis plan, crisis support services, and other mental health support information.

The effects of COVID-19 on social connection have had multiple impacts on our community members' mental health. We have witnessed increased social anxiety and depression; as a team, we have responded to in-home crisis calls, and offered virtual and continued phone options for support, in addition to land-based sessions. However, there were also positives, such as a significant de-stigmatization of mental health, changes to the language used around mental wellbeing, and more people asking for help. We now must build on these positives and come together as a community, in a range of contexts that support mental wellness along a broad continuum.

The House of Peace

The House of Peace represents a place of peace, respect, honouring, and protection where people feel safe and open to communicate. It also signifies the urgency required to protect our community from any immediate harm. This place allows us to be creative and diverse (like the versatility of the cedar tree) to develop and create new programs in the everchanging landscape for the benefit of our people.

Elders' Program

Our Elders are central to the community and hold important knowledge and experience which helps guide us. They are leaders, and our community is strong when our Elders are respected, looked after, and engaged meaningfully. As part of the recreation program, we offer a range of activities and services to our Elders.

Some highlights from 2021/22 included:

- Provided desktop computers and iPads;
- Delivered a lunch program to 40 Elders' homes twice a week;
- Elders helped in the eelgrass replanting program at Whey-ah-Wichen;
- Elders Heat Relief Program and distribution of Air Coolers to Elders;
- Arranged for Elders to attend BC Lions game (70 community members attended);
- Walked with Elders on the September 30th National Day of Truth and Reconciliation pilgrimage to St. Thomas Aquinas school;
- Hosted an Elders outdoor concert and an Arts and Crafts program.



photo: TWN Elders

Indian Residential School Survivors

In recognition and to support IRSS, Ćec̓əwəṭ Leləm Helping House created an Indian Residential School (IRSS) Scholarship fund, inviting individuals, organizations, and businesses to make financial contributions as acknowledgement and commitment towards healing and reconciliation. There was an overwhelming response to the scholarship fund, with over \$50,000 donated – acknowledging that no monetary value will reverse the history however may help in some small way in the healing journey. A gathering was organized in November 2021 for IRSS to guide where they would like the financial contributions of which many healing initiatives were put forward.

Community Garden

The community garden initiative continued to support food security and wellness on reserve by ensuring secure access to nutritious foods. Through pandemic restrictions, our Community Garden Coordinator ensured our community members continued to receive fresh seasonal vegetables including carrots, lettuce, onions, potatoes, zucchini, cabbage, and celery. We also developed community capacity and capability around gardening and food harvesting by providing garden boxes to some members, enabling them to grow their own vegetables, which we supported through harvesting education, cleaning, and fertilizing the boxes.



photo: Broccoli from Community Garden



photo: TWN Youth gardening in the TWN Community Garden greenhouse



photo: TWN Community Garden

Public Works

Department

The Tsleil-Waututh Nation Public Works department, led by Director Melissa Fahey, works diligently to ensure that the community on reserve has safe, healthy, accessible, and affordable housing.

The department leads capital projects through planning, administering construction, and maintaining TWN assets and reserve lands in the most efficient, affordable, and sustainable way, and in a way that advances community climate action and energy management. This includes the management of land and resources, infrastructure (e.g. roads, pipes), public buildings, and housing. The department is guided by the TWN Land Code (2007), Comprehensive Community Plan (2015), Land Use Plan Law (2019), and a variety of TWN bylaws related to lands, building, and capital assets.

Services include:

- Membership manages population for on and off reserve, voters' lists, family groupings, seniors' benefit list, 18 years' old list, various age lists for departments, family tree maker, and mentoring/succession planning;
- Maintaining all facility buildings both inside and outside, the roads, lands, and all houses;
- Managing facilities and groups,

including operating and maintaining TWN buildings and grounds, such as repairs and grounds keeping;

- Managing non-profit housing, including TWN social housing, collecting rents, making repairs, and planning for new houses;
- Managing infrastructure for the community and planning and developing roads and services such as water, sanitary, storm, hydro, telephone, and gas for new developments;
- Climate Action and Energy Management: adaptation and resilience planning and implementation, community energy and emissions management, development and review of community and climate resilience policies and best practices, building awareness of climate action and energy efficiency, exploring renewable energy opportunities, collaborating with other staff and departments, and learning from TWN Indigenous knowledge and community engagement;
- Management and administration of reserve lands, which involves land use planning, on reserve development, permitting, proposing and implementing laws, enforcing existing laws, developing policies and processes and collaborating with other departments for on reserve land projects.

In the 2021-2022 year, when the COVID-19 pandemic was in its latter stages, Public Works, along with all other departments, continued to

work to ensure the community was kept safe. Community engagement remained an integral part of Public Works' ongoing projects. While COVID-19 significantly changed and impacted community engagement, that never stopped the team from continuing community engagement through remote/online meetings.

The pandemic challenged the Housing team when it came to completing work inside people's homes. However, that didn't stop the team from providing essential services.

In addition to moving forward on numerous projects, the department welcomed several key staff, including a Climate Action Manager, Climate Action Assistant, Permitting, Lands Analyst, Research Assistant, and Maintenance.

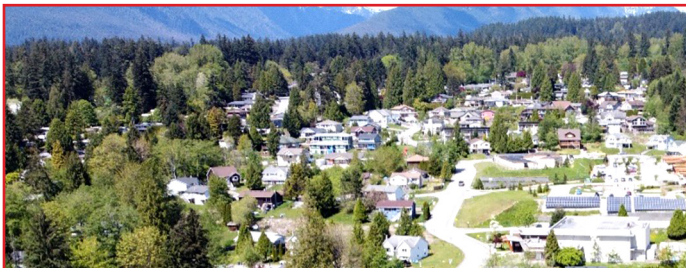


photo: Tsleil-Waututh Nation On Reserve Community Aerial View

Membership

The Membership Code was reviewed and a list of gaps were identified. The first group vote was held on January 24, 2022 where ten more members were added. There were five new members added by minor applications. Membership and Finance teams worked together for the Health and Wellness grants which went smoothly. People came in family bubbles limited

to three people, and followed COVID-19 safety protocols. The Membership Working Group continued to work together to address the needs of Membership.

Home Renovations

Housing staff started the Home Renovation project in the summer of 2021 as directed by Chief and Council. Housing coordinated the move-outs of the homeowners and tenants for the renovations (renos) to be completed along with the move-ins once the work was completed.

Since the first renos, Housing has completed a document for homeowners and tenants to help coordinate the process titled: "What to Expect for Renovation of Your Home Through TWN Housing." As of the end of March 2022, two homes were demolished, which followed a demolition process that was established. There were ten homes that underwent full renovations and 39 homes have been worked on since the start of the project. Housing worked on a process to determine the order of renovations, which used a weighted matrix.

The results of the renovations were dramatic as shown in the before and after photos below:



photos: 3066 Dollarton Hwy, Home Reno of Before (Left) & After Reno (Right)



photos: 3075 Ghum Lye, Home Reno of Before (Left) & After Reno (Right)

Servicing Agreements

Servicing agreements for both IR# 3 and Statl w District were completed successfully in this past fiscal year. They were negotiated on a government-to-government basis and signed off by both TWN Chief and the District of North Vancouver (DNV) Mayor. The agreement includes services from the DNV for water, sewer, road access, and non-utility services such as fire protection, recreation, and transportation network. There is now an Operational Plan and quarterly meetings with DNV for IR# 3.

Apex Connector

The Apex Connector Segment 1 Road Project, located near the Takaya Driving Range, was completed in May 2021 followed by the bioswale. The Apex Connector Segment 1 road currently services the FNHA Office Building and forms part of a larger road network to be completed in the coming years.

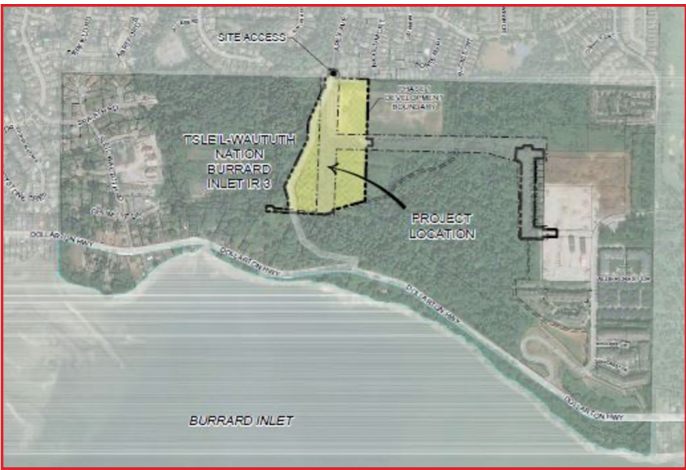


image: Apex Segment 1 Site Map



photo: Apex Segment 1 Completion

The Apex Connector Segment 5 Road Project on the east side of the reserve was also started in 2022, with a completion date expected for the end of September 2022.

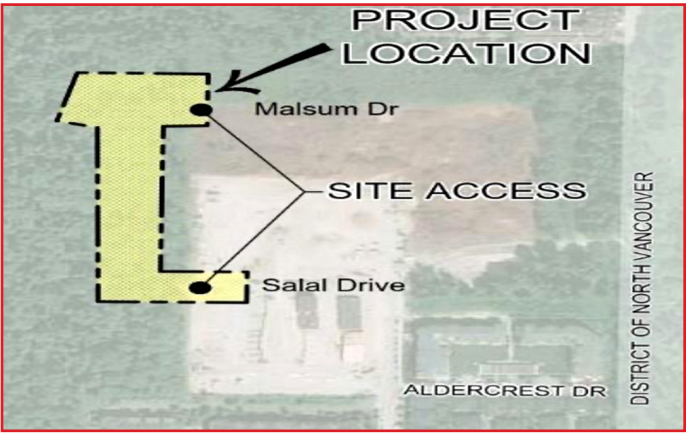


image: Apex Segment 5 Site Map



photo: Apex Segment 5 Progress to Date

Climate Action and Energy Management

Climate Action and Energy Management was an exciting new addition to Public Works this past fiscal year and the team has made substantial strides in advancing the community climate action initiatives and energy management.

The Shoreline Adaptation and Visualization project continued with the first phase completed this past fiscal year with future plans for design and construction. The following are some new projects that Climate Action have started this past year: Building Energy Policy, Community Housing Energy Rebate Program, Community Energy Plan with BC Hydro and Fortis BC, Climate Change and Community Health, and Climate Change Advisory Committee and Implementation.

Four Electric Vehicle (EV) Charging Stations were installed this past year at the Administration building parking lot:



photo: Two EV Charging Stations at the Administration Building Parking Lot

Additions to Reserve (ATR): Apex Lands

The Apex Lands are a portion of land on reserve (IR#3) undergoing the Additions to Reserve (ATR) process. This land has been used as a sewer line by the District of North Vancouver (DNV) and will continue to be used for these purposes once the ATR process is complete. TWN is currently finalizing an Easement Agreement with DNV and finalizing agreements with Canada to complete the ATR.

Land Tenure Project

The purpose of the Land Tenure project is to develop land tenure laws and policies on reserve land that are clear, accessible, and reflective of the needs, values, history, and culture of Tsleil-Waututh Nation. The project is led by TWN Members in the Land Tenure Working Group (LTWG). The final land tenure model will include:

- The creation of new ways of holding home and land, also known as legal interests;

- A process to formally distribute home and land to Members; and
- A dispute resolution system to resolve land-based disputes.

Land Tenure Part 2 started in March 2021 and continued throughout the year, building on recommendations from Land Tenure Part 1. This year we continued developing land tenure models to address identified issues and knowledge gaps from Part 1. The LTWG continued to meet virtually. A community engagement event was held in December 2021 to update the community on the project and receive valuable member feedback on traditional practices of holding land and types of ownership.

Legacy Issues Survey Project

The funded Legacy Issues Survey Project was initiated in September 2021. It is estimated to be completed in Spring 2023. The goal of the project is to address historical survey issues on the reserve that TWN inherited from Canada's past management of reserve land. This project will result in updated legal land surveys for the reserve that matches the land that Members use.

From September 2021 – March 2022, this project involved extensive community engagement through communications, interviewing, and meeting with TWN members to discuss their lot histories and property survey lines. We also worked with Hobbs, Winter & MacDonald Surveyors to complete an encroachment database, georeferencing, updated aerial photos, and site investigations.

TWN Environmental Management Plan

Tsleil-Waututh Nation has been working with Diamond Head Consulting to update our Environmental Management Plan (EMP). TWN received funding for the EMP project in August 2021 from the First Nations Land Management Resource Centre. The EMP will guide new development on TWN reserve lands and champion environmental stewardship in our community, based on community values and current best practices.

The following was completed in 2021-2022 for this project:

- Formed a TWN staff Steering Committee that regularly meets with the consultant team;
- Engaged staff and TWN community members in a workshop and community engagement event to identify TWN vision and values;
- Identified priority topics areas that fall under the themes of: Land, Water, and Air;
- Hosted a virtual community workshop on February 9, 2022.

First Nations Health Authority (FNHA) Office Building

TWN membership approved the issuance of a 75-year lease to the First Nations Health Authority (FNHA) for a one-acre lot by referendum. The development permit for this project was approved by Council and issued on June 25, 2021. The full Building Permit was issued on November 12, 2021. The

building construction is expected to be completed in the winter of 2023 and will host approximately 350 FNHA staff.



photo: FNHA Office Under Construction

Statl̓w District

Statl̓w District is a proposed 45-acre development located on Dollarton Highway, directly opposite the Pacific Environmental Science Centre and the Maplewood Flats Conservation Area. Statl̓w District is envisioned to be a mixed-use community, where approximately 3,500 new residents and visitors can live, work, play and learn.

The project is currently under review with Indigenous Services Canada as part of an 'Addition to Reserve' (ATR) process. In addition, the project is currently being reviewed under the Tsleil-Waututh Nation development review process. The Land Use Plan Amendment for this development received third reading from TWN Council in May 2021. The Zoning Law received second reading in early 2021. Finally, since June 2021, staff have been working alongside the Statl̓w District Working Group to begin drafting design guidelines for the development.

Seymour Village

Built in partnership with real estate developer Aquilini Development,

Seymour Village is a 25-acre, seven-phase residential development. The project was approved by referendum in 2013. In the 2021-2022 year, the following milestones were achieved:

- Zoning for Phase 6 (222-unit, mid-rise condo building) was passed by Council on August 3, 2021. A development permit for this project was issued on February 15, 2022;
- Phase 4 (35 townhomes) received occupancy permits for all buildings in the fall of 2021;
- Lile Drive road extension was completed in the fall of 2021. This extension brings Lile Drive close to Roche Point Drive for potential future connection.



photo: Lile Road Extension Complete to Roche Point Drive

TWN Permitting

- Permit forms were reviewed and revised. New permit application forms for the following permits were added: Fire Hydrant permit, Temporary Street Use Permit, Tree Permit and Staged Building Permit Checklist for Part 3 projects;
- Certified Program endorsed 2 TWN forms for larger projects (CP5 & CP9);
- The TWN permitting website

was updated to include contact information and process guidelines;

- The TWN permitting office has initiated the review of the TWN building bylaw to be updated to a TWN law.

TWN Lands Registry

The TWN Lands Registry team registers all legal instruments (e.g. lease, sublease, etc.) in the TWN Lands Registry. In the period between 2021-2022, the team registered approximately three leases, 38 subleases, 100 sublease assignments (sale of a sublease), and 182 mortgages.

TWN Laws and Bylaws

The following Tsleil-Waututh Nation laws and bylaws were enacted by Chief and Council in the 2021-2022 fiscal year:

Zoning Law – Comprehensive Development #14: Came into effect on August 3, 2021

Covid-19 Bylaw 2021: Came into effect on August 3, 2021 (Repealed)

TWN LUP Law Amendment #2, 2021: Comes into effect upon ATR completion

Active Transportation Network Plan (ATNP)

Tsleil-Waututh Nation secured funding through the BC Active Transportation Infrastructure Grant Program to develop a community-driven Active Transportation Network Plan. The purpose of the Plan is to guide future investments in active transportation infrastructure on Burrard Inlet IR #3.

The project presents an opportunity to engage with TWN community members and stakeholders to develop an active transportation network that connects residents to local amenities, community destinations, and the natural landscape in a safe and comfortable way.

The project launched in November 2021 and thus far, TWN co-led a community engagement strategy as well as drafted an inventory of infrastructure and preliminary mapping. Staff met with the Climate Change Advisory Committee, hosted a virtual community meeting, and completed a community survey. We also started the TWN Kilometre Club on the Strava app to support walking, running, and biking within the community. The Project is ongoing and a draft plan is scheduled to be completed in early 2023.

BC Housing Membership Housing Project

The Hwul'a'mut Housing Society, a TWN Housing Society, is proposing to construct a new 6-storey, 50-unit affordable rental apartment building. This project is planned for Lot 166 in the new community subdivision along Spa-ath Road and will serve an urgent need for affordable rental housing in our community.

BC Housing approved the first funding milestone for this project in May 2021. The BC Housing Focus Group was formed in late 2021 to guide the design and layout of the building.

Treaty, Lands and Resources

Department

The role of the Treaty, Lands and Resources (TLR) department is to maintain Tsleil-Waututh Nation rights and stewardship over the territory, put the “face” of Tsleil-Waututh Nation back on the territory, and ensure the Tsleil-Waututh voice is always heard. Staff within TLR work to review all projects that are proposed throughout the territory, rebuild the health of the land, water, and environment, protect cultural heritage, and build mutually beneficial partnerships with other First Nations, governments, and institutions.

Led by Director Gabriel George, TLR reached some significant milestones in the 2021-2022 fiscal year. In August 2021, TWN and Canada signed an agreement to provide \$2 million per year for 10 years to fund TWN’s environmental science and stewardship work in Burrard Inlet.

TLR continued to increase capacity through the introduction of six new staff in the 2021-2022 fiscal year. Increasing capacity allows TLR to review proposed projects more holistically, be involved in more Stewardship and restoration activities, and advocate for Tsleil-Waututh Nation governance and co-management throughout the Territory.

Archaeology and Cultural Heritage

Within TLR, the Archaeology and Cultural Heritage team works to advocate for the management and protection of archaeological and cultural heritage sites within Tsleil-Waututh territory. We have been working to build capacity in archaeology-related technical expertise and training for TWN community members on staff.

In 2021-2022, highlights for the Archaeology and Cultural Heritage team included:

- Reviewed and provided advice on hundreds of archaeology projects; issued over 290 TWN archaeology permits;
- Continued to develop TWN Cultural Heritage Policies; collaborated with other Nations and governments on projects like Pattullo Bridge Replacement, and Locarno Archaeology Management Plan;
- Formed relationships and collaborative processes with local governments (City of Vancouver, City of Burnaby, District of North Vancouver, BC Hydro, Metro Vancouver);
- Collaborated with TLR Referrals and TWN Public Works to develop process for on reserve project review;
- Spent over 7,000 fieldwork hours

monitoring over 140 archaeology and environmental projects;

- Training and professional development included trips to local museums, RISC Archaeological and CMT training, Ground Penetrating Radar training, Environmental Technician Certificate Program training, eRail, Worksite Safety, Bear Aware, and more;
- Developed an archaeology lab program, including zooarchaeology, palaeobotany, building a comparative catalogue, taking on consulting work, and purchasing lab equipment (\$32,460 BC Heritage 150 Time Immemorial Grant);
- Installed repository storage in the file room to facilitate collections management and repatriation of belongings (\$30,000 British Columbia Museum Associations Grant);
- Initiated plans for a TWN Mortuary House for repatriated Ancestral Remains (\$326,500 First Peoples Cultural Council Cultural Heritage Infrastructure Grant). Assembled a project team from TLR and Lands to oversee the project.

Consultation and Accommodation

Guided by the 2009 Stewardship Policy, the mandate of the Consultation and Accommodation (CA) program is to uphold rights, title, and interests of the Nation by increasing cultural visibility on the territory, building relationships, and increasing participation in decision-making with other governments.

The CA program comprises two teams, a Referrals team and the Environmental Assessment Team. In the 2021-2022 year, the Referrals team assessed close to 600 referrals, with a strong focus on archaeological, environmental, and cultural impacts. The Environmental Assessment team continued work on eight large-scale projects, including Woodfibre LNG and FortisBC Eagle Mountain Pipeline, Roberts Bank Terminal 2 Expansion, Pattullo Bridge Replacement, and Fortis Tilbury Marine Jetty.

Accomplishments for the CA Program in the 2021-2022 year included:

- After a learning period, Referrals, TLR Archaeology, and Public Works refined our review of on reserve projects to ensure renovations were efficient and resulted in sound decision-making with regards to archaeology and environmental concerns;
- Referrals has given dedicated presentations to District of North Vancouver and Translink on TWN's referrals process, emphasizing their duty to consult with TWN;
- Through work on EA projects, TWN cultural health and intangible cultural health are now assessed throughout the environmental assessment process and can now be legally-binding conditions;
- EA has also given educational sessions to the Environmental Assessment Office and the Oil & Gas Commission in Victoria.

Environmental Stewardship

Guided by Tsleil-Waututh Nation's stewardship policy, the Environmental

Stewardship team works to improve historical environmental degradation through restoration work, monitoring and assessing current environmental conditions, and developing plans to improve and better manage environmental conditions in the future.

Highlights for the team for the 2021-2022 year included:

- TWN and SeaChange Marine Conservation Society led an eelgrass restoration and planting project in Burrard Inlet. The project brought together TWN students, staff, Elders and community members to support field activities;
- Annual winter clam harvest and community elk harvest, providing traditional foods for ceremony, gatherings and community Christmas hampers;
- TLR in collaboration with Economic Development published the [xʔəʕilwətaʔt/Indian River Watershed Integrated Stewardship Plan](#). The plan blends Tsleil-Waututh knowledge and Provincial Watershed Planning Guides to set future management direction for the Watershed;
- TWN and ECCC established a Multi-Jurisdictional Technical Review Body (MJTRB) under our Agreement on Collaborative Decision Making Regarding Disposal at Sea. The MJTRB will support TWN's governance and decision making over Disposal at Sea permits;
- Published [research on cumulative effects](#) and impacts of shoreline change, contamination, and destructive fisheries practices in Burrard Inlet. Some of this work is best viewed through an [interactive map](#);
- We continued to see our stewardship

work help improve the health of Burrard Inlet. 2021-22 saw the largest herring spawn in Indian Arm in living memory with significant spawn sites throughout the northern half of the Arm. Around the same time, a few large pods of orcas visited, feeding on the seals and fish following the herring.



photo: Herring eggs on kelp and the rocky shores of Indian Arm in spring 2022. Photo taken by Haley Crozier, TLR Lead Natural Resource Technician



photo: Orcas in Indian Arm in February 2022. Photo taken by Travis George Jr, TLR Natural Resource Technician

Sacred Trust



The Sacred Trust program is mandated to protect and assert Tsleil-Waututh rights, title, and interests, to advance Tsleil-Waututh law, governance and jurisdiction, and to stop the proposed Trans Mountain Expansion Project (“TMX”) and related tanker traffic in Burrard Inlet. The Sacred Trust program is organized into two parts: Advancing TWN’s governance and jurisdiction on matters off reserve at government-to-government tables, and continued opposition to TMX.

Accomplishments in the 2021-2022 fiscal year included the following:

Opposition to the Trans Mountain Expansion Project (“TMX”)

- The Sacred Trust team continued to receive and respond to numerous consultation requests from Crown agencies seeking to consult TWN on permits related to the pipeline construction. This includes permits related to construction staging areas, roads, and related infrastructure. The team worked to ensure TWN’s concerns were heard and addressed by analysing the proposed activity and how it may impact TWN, reporting those impacts to the permitting agency, and exploring solutions to avoid or minimize impacts;
- The team engaged with the BC Environmental Assessment Office (BC EAO) to review and comment

on the provincial government’s reconsideration report for Trans Mountain’s BC Environmental Assessment Certificate conditions. While the BC EAO set some new conditions for the project, the reconsideration report did not address outstanding risks the Trans Mountain Project poses, and TWN maintains our objection to BC granting the project certificate;

- Sacred Trust has had success with our Financial Dissuasion strategy, with 18 insurance companies refusing to continue insuring the Trans Mountain pipeline. The team worked in synergy with a global campaign targeting financial institutions and insurance companies doing business with Trans Mountain and the fossil fuel industry. We continued to support public events, social media and letter writing campaigns targeting banks and insurance companies, including inviting CEOs and managers of major financial institutions and insurance companies to meet with us so we can share TWN’s concerns;
- The Sacred Trust team travelled north to meet with our Wet’suwet’en and Haida allies in July 2021 to learn and share strategy, and strengthen alliances when it comes to advancing our own Indigenous laws in response to resource extraction projects in our respective territories. We built on the momentum of these meetings by continuing dialogue about shared concerns, experiences, and solutions, with the goal of developing a shared strategic approach to uphold the sacred obligations and responsibilities our Nations hold in our territories;
- Throughout the year, Sacred Trust maintained a presence on social media

platforms to continually engage the public and ensure TWN's voice is heard;

- Sacred Trust spokespeople spoke at numerous public events throughout the year and continued to engage with media requests to ensure TWN's voice and perspective was heard;
- Sacred Trust hosted an Allies meeting in January 2022 with organizations opposed to Trans Mountain, our first in-person event in almost two years, to refresh strategies for opposition and coordinate where appropriate.

Advancing Tsleil-Waututh Rights, Title, and Governance

The policy side of the Sacred Trust program advanced Tsleil-Waututh's rights, title, and interests through strategic government-to-government negotiations at both the provincial and federal levels:

- The policy team continued to negotiate recognition of TWN rights, title, and jurisdiction and advance TWN priorities through government-to-government dialogue at the federal level. We are working towards joint decision-making in the territory, to ensure TWN has a seat at the table as a decision-maker over various off reserve matters First Nations have been historically excluded from. As directed by Council, we began with a focus on joint decision-making and environmental stewardship throughout the territory, and spent this year refreshing our strategy and exploring how we can further advance TWN's interests in increasingly progressive and leading ways;
- We drafted a Letter of

Understanding with the Province of BC to establish a government-to-government table to advance TWN's interests that intersect with areas the province asserts jurisdiction, such as land, water management and licencing, forestry, and wildlife;

- In June 2021, the policy team provided feedback to Canada on draft federal legislation Bill C-12, the Canadian Net-Zero Emissions Accountability Act. We coordinated and supported the Chief in presenting TWN's comments and concerns before the Canadian Senate's Standing Committee on Energy, the Environment and Natural Resources.



photo: A warm Welcome on Wet'suwet'en Yintah at Gitemden Camp, July 2021



photo: Dinner of traditional foods with the Council of the Haida Nation, July 2021

Special Projects

Several projects within TWN territory require specialized attention and participation, often with a focus on cultural values, political relationships, and Indigenous governance and stewardship.

Highlights of special projects for the 2021-2022 year included:

- Involvement in the Indigenous Advisory Monitoring Committee for the Trans Mountain Expansion Project, including membership on the Marine Shipping, Indigenous Monitoring, Emergency Management, and Grants and Contributions sub-committees;
- Continued to build relationships and participate in projects with local museums, including Museum of North Vancouver and Museum of Vancouver;
- Continued to support the Referrals team working on City of Vancouver's Healthy Waters Plan, Lions Gate Hospital and Burnaby Hospital plans to incorporate culture, art, heritage in upcoming projects; participated in the new fire hall art selection and on the Community Liaison Committee for the Port of Vancouver;
- Supported building relationships with Parkgate Community Centre;
- Continued to provide support for the First Nations Fisheries Legacy Fund, the Lower Fraser River Fisheries Alliance, and the First Nations Summit;
- Put the face of TWN back on the territory by delivering many presentations to external parties on Tsleil-Waututh peoples, culture, history, and initiatives.

Community and Governance

The Community and Governance program ensures that all the projects we review and participate in are grounded in Tsleil-Waututh cultural values, as well as to ensure Tsleil-Waututh culture and history are integrated and represented accurately on all projects throughout the territory. This program offers insight and support to all programs within TLR, as well as to other TWN departments and the overall TWN community.

The highlights included:

- Participated in the Re-Law program with West Coast Environmental Law, presented Indigenous perspective on western laws;
- Supported all other TLR programs and collaborated with other TWN departments to ensure TWN culture is considered throughout all projects and activities;
- Continued participation on numerous boards and committees such as the Whey-ah-wichen Joint Committee, Say-Nuth-Khaw-Yum Park Board, and the Lower Fraser Fisheries Alliance.

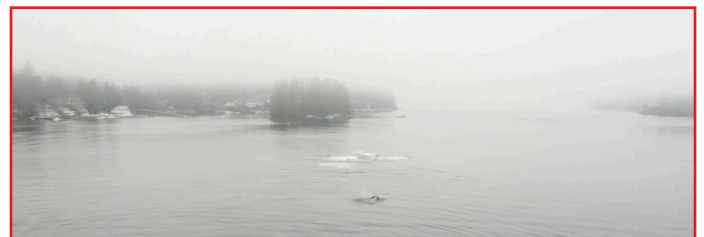


photo: Orcas swimming up the arm, January 2022 (by Jeff Sisson, TWN Member)

Tsleil-Waututh Nation

Consolidated Financial Statements

March 31, 2021

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

INDEPENDENT AUDITORS' REPORT

FINANCIAL STATEMENTS

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TSLEIL-WAUTUTH NATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

March 31, 2022

The accompanying consolidated financial statements of Tsleil-Waututh Nation and all the information in this annual report for the year ended March 31, 2022 are the responsibility of management and have been approved by the Chief and Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgement. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

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

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Chief and Council review the Nation's financial statements and recommend their approval. The Chief and Council meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the consolidated financial statements and the external auditor's report. The Chief and Council take this information into consideration when approving the consolidated financial statements for issuance to the Members. The Chief and Council also consider the engagement of the external auditors.

The consolidated financial statements have been audited by Reid Hurst Nagy Inc. in accordance with Canadian generally accepted auditing standards on behalf of their members. Reid Hurst Nagy Inc. has full access to the books and records of the Nation. Reid Hurst Nagy Inc. have full and free access to the council for information purposes.



Chief

July 29, 2022

Date



Chief Administrative Officer

July 29, 2022

Date



Chief Financial Officer

July 29, 2022

Date

Independent Auditors' Report

To the Members of
Tsleil-Waututh Nation

Opinion

We have audited the consolidated financial statements of Tsleil-Waututh Nation, which comprise the consolidated statement of financial position as at March 31, 2022, and the consolidated statements of operations, accumulated surplus, remeasurement gains and losses, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the First Nation as at March 31, 2022, and the results of its consolidated operations, its remeasurement gains and losses, its changes in its consolidated net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

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 report. We are independent of the First Nation 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.

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 PSAS, 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 First Nation'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 First Nation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the First Nation'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 these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ◆ Identify and assess the risks of material misstatement of the 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 First Nation's internal control.

- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ◆ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the First Nation'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 the First Nation 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.
- ◆ Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.




We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Reid Hurst Nagy Inc.

REID HURST NAGY INC.
CHARTERED PROFESSIONAL ACCOUNTANTS
RICHMOND, B.C.
JULY 29, 2022

TSLEIL-WAUTUTH NATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at March 31	2022	2021
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 56,944,126	\$ 31,846,946
Restricted cash (Note 5)	636,735	536,904
Accounts receivable (Note 6)	2,338,294	1,778,814
Loans receivable (Note 7)	52,394,207	49,264,918
Rents receivable	420,295	523,082
Funds held in trust - Olympic Legacy Trust (Note 8)	30,359,891	29,408,534
Investments in First Nation controlled entities (Note 9)	50,456,724	53,199,401
Funds held in trust for band members	614,998	599,498
	194,165,270	167,158,097
LIABILITIES		
Accounts payable (Note 11)	3,399,482	2,443,100
Trust liability to band members	614,998	599,498
Deferred revenue (Notes 12 and 20)	14,286,452	875,866
Damage deposits	453,894	24,168
Long-term debt (Note 13)	3,228	12,912
Replacement Reserve Fund (Note 14)	349,880	413,422
CMHC Mortgages (Note 15)	3,757,032	3,974,161
	22,864,966	8,343,127
NET FINANCIAL ASSETS	171,300,304	158,814,970
NON-FINANCIAL ASSETS		
Tangible capital assets (Notes 16 and 20)	46,349,010	42,184,063
Prepaid expenses	75,763	126,796
	46,424,773	42,310,859
ACCUMULATED SURPLUS (Note 20)	\$ 217,725,077	\$ 201,125,829
ACCUMULATED SURPLUS CONSISTS OF		
Accumulated operating surplus	214,016,324	197,523,851
Accumulated remeasurement gains at end of year	3,708,753	3,601,978
ACCUMULATED SURPLUS	217,725,077	201,125,829
APPROVED ON BEHALF OF THE TSLEIL-WAUTUTH NATION		
 _____, Chief		
 _____, Chief Administrative Officer		
 _____, Chief Financial Officer		

TSLEIL-WAUTUTH NATION

CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES

For the year ended March 31	2022	2021
ACCUMULATED REMEASUREMENT GAINS AND (LOSSES) AT BEGINNING OF YEAR	\$ 3,601,978	\$ (664,524)
UNREALIZED GAINS ATTRIBUTABLE TO: Change in market value of portfolio investments	106,775	4,266,502
NET REMEASUREMENT GAINS	106,775	4,266,502
ACCUMULATED REMEASUREMENT GAINS AT END OF YEAR	\$ 3,708,753	\$ 3,601,978

TSLEIL-WAUTUTH NATION

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
ANNUAL SURPLUS	\$ 45,065,341	\$ 16,599,248	\$ 22,616,705
Acquisition of tangible capital assets	-	(6,413,760)	(3,583,142)
Amortization of tangible capital assets	-	2,248,813	1,903,007
	-	(4,164,947)	(1,680,135)
Acquisition of prepaid asset	51,033	(75,757)	(126,790)
Use of prepaid asset	-	126,790	80,277
	51,033	51,033	(46,513)
Acquisition of inventory	-	-	(23,037)
Use of inventory	-	-	23,037
	-	-	-
INCREASE IN NET FINANCIAL ASSETS	45,116,374	12,485,334	20,890,057
NET FINANCIAL ASSETS AT BEGINNING OF YEAR	-	158,814,970	137,924,913
NET FINANCIAL ASSETS AT END OF YEAR	\$ -	\$ 171,300,304	\$ 158,814,970

TSLEIL-WAUTUTH NATION

CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended March 31

	2022 Budget	2022 Actual	2021 Actual
REVENUE			
Indigenous Services Canada	\$ 4,650,487	\$ 8,132,634	\$ 7,767,761
Share of income (loss) from GBEs	-	10,760,905	(1,460,397)
BC Hydro	81,378	147,678	125,778
Daycare	99,000	74,507	60,768
New Relationship Trust	-	8,400	158,500
Canada Mortgage and Housing Corporation	192,312	191,886	191,693
Administration fee	261,000	228,609	233,288
Interest	102,200	313,745	276,807
Permits and land registration fees	1,818,235	900,930	450,606
MST Employment and Training Society	584,368	628,298	427,780
BCFN Gaming	95,000	232,500	408,564
First Nations Education Steering Committee	133,571	633,711	410,463
Rental	497,100	616,663	495,186
Vancouver Fraser Port Authority	-	239,454	605,516
Department of Fisheries and Oceans	413,050	442,885	611,030
Government of Canada	2,607,504	2,243,683	664,414
First Nations Health Authority	1,273,466	2,246,130	1,994,879
First Nations Goods and Services Tax	2,900,000	2,857,418	2,283,748
Province of BC	1,300,724	1,385,351	4,163,439
Property tax assessed	5,500,000	6,204,134	5,485,766
Investment revenue	8,000	1,090,431	5,558,380
Other	69,114,120	33,016,296	19,897,026
Transfer from/(to) deferred revenue	-	(13,348,683)	(695,541)
	91,631,515	59,247,565	50,115,454
EXPENSES			
Administration	8,155,898	8,910,131	8,747,643
Community Development - Education	5,239,661	4,505,420	3,722,082
Health	2,645,069	2,124,187	1,717,936
Community Development - Social Assistance	990,886	1,190,522	907,606
Treaty, Lands and Resources	6,774,692	4,400,591	3,644,388
Public Works	21,304,321	4,619,308	5,780,992
Economic Development	993,035	788,723	755,566
Social Housing Fund	462,612	435,095	375,041
Capital Fund	-	2,031,684	1,685,131
Trust Funds	-	139,074	131,919
Enterprise Fund	-	13,503,582	30,445
	46,566,174	42,648,317	27,498,749
ANNUAL SURPLUS	\$ 45,065,341	\$ 16,599,248	\$ 22,616,705

TSLEIL-WAUTUTH NATION

CONSOLIDATED STATEMENT OF ACCUMULATED SURPLUS

For the year ended March 31	2022	2021
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	\$ 201,125,829	\$ 178,509,124
ANNUAL SURPLUS	16,599,248	22,616,705
ACCUMULATED SURPLUS AT END OF YEAR	\$ 217,725,077	\$ 201,125,829

TSLEIL-WAUTUTH NATION

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended March 31, 2022	2022	2021
OPERATING ACTIVITIES		
ANNUAL SURPLUS	\$ 16,599,248	\$ 22,616,705
Items not affecting cash		
Amortization, net of disposal	2,248,813	1,903,019
Share of loss (income) of First Nation controlled entities - Enterprise Fund	(10,426,464)	1,471,027
	8,421,597	25,990,751
Change in non-cash operating working capital		
Accounts receivable	(559,480)	(298,273)
Prepaid expenses	51,017	(46,513)
Accounts payable	956,383	(423,781)
Deferred revenue	13,410,586	713,100
Damage deposits payable and rent paid in advance	429,740	1,013
Rents receivable	102,787	17,087
Loans receivable	(3,129,289)	125,910
Replacement Reserve Fund	(63,542)	49,290
	19,619,799	26,128,584
CAPITAL ACTIVITIES		
Purchase of tangible capital assets in the Capital Fund	(6,413,759)	(3,583,140)
FINANCING ACTIVITIES		
Repayment of long-term debt	(9,684)	(9,685)
Repayment of Social Housing long-term debt	(217,129)	(214,594)
	(226,813)	(224,279)
INVESTING ACTIVITIES		
Net change in funds held in trust - Olympic Legacy Trust	(951,357)	(5,077,729)
Contribution in Inlailawatash Limited Partnership	-	(1,000,000)
Net investment in Enterprise Fund investments	13,169,141	125
	12,217,784	(6,077,604)
INCREASE IN CASH AND CASH EQUIVALENTS	25,197,011	16,243,561
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	32,383,850	16,140,289
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 57,580,861	\$ 32,383,850
CASH AND CASH EQUIVALENTS ARE REPRESENTED BY:		
Cash and cash equivalents	\$ 56,944,126	\$ 31,846,946
Restricted cash	636,735	536,904
	\$ 57,580,861	\$ 32,383,850

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian public sector accounting standards for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Asset classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or to finance future operations. Non-financial assets are acquired, constructed or developed assets that do not provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale. Non-financial assets include tangible assets, prepaid expenses and inventory of supplies.

(b) Reporting Entity

The Tsleil-Waututh Nation reporting entity includes the Tsleil-Waututh Nation government and all related entities that are controlled by the First Nation.

(c) Fund Accounting

The Tsleil-Waututh Nation maintains the following funds and reserves as part of its operations:

- The Operating Fund which reports the general activities of the First Nation administration.
- The Capital Fund which reports the tangible capital assets of the First Nation not included in other funds, together with their related activities.
- The Social Housing Fund which reports on the social housing assets of the First Nation together with their related activities.
- The Trust Fund which reports on trust funds owned by the First Nation and held by third parties.
- The Enterprise Fund which reports the First Nation's investment in self-supporting commercial entities.
- Tsleil-Waututh Nation Negotiation Support/Agreement Fund which reports the First Nation's treaty negotiation and support activities.

(d) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

(e) Segments

The First Nation conducts its business through reportable segments. These operating segments are established by senior management to facilitate the achievement of the First Nation's long-term objectives, aid in resource allocation decisions, and to assess operational performance. For each reported segment, revenues and expenses represent both amounts that are directly attributed to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES, continued

(f) Principles of Consolidation

All controlled entities are fully consolidated on a line-by-line basis except for the commercial enterprises which meet the definition of government businesses, which are included in the Consolidated Statements on a modified equity basis. Inter-organizational balances are eliminated upon consolidation.

Under the modified equity method of accounting, only Tsleil-Waututh Nation's investment in the government businesses and the businesses' net income and other changes in equity are recorded. No adjustment is made for accounting policies of the enterprises that are different from those of Tsleil-Waututh Nation.

Organizations consolidated in Tsleil-Waututh Nation's financial statements include:

1. Tsleil-Waututh Nation Operating Fund
2. Tsleil-Waututh Nation Social Housing Fund
3. Tsleil-Waututh Nation Capital Fund
4. Tsleil-Waututh Nation Trust Funds
5. Tsleil-Waututh Nation Enterprise Fund
6. Tsleil-Waututh Nation Negotiation Support Fund

Organizations accounted for on a modified equity basis include:

7. Blue Eagle Limited Partnership (99.9%)
8. Blue Eagle GP Ltd. (100%)
9. Inlailawatash Limited Partnership (99.9%)
10. Inlailawatash GP Ltd. (100%)
11. Inlailawatash Holding Company Ltd. (100%)
12. MST Development Corporation Ltd (33.33%)
13. Qwi:quelstom Development GP Corporation (100%)
14. Qwi:quelstom Development Limited Partnership (99.9%)
15. Red Eagle Limited Partnership (99.9%)
16. Red Eagle GP Corporation Ltd. (100%)
17. SPAL General Constructors Corporation (owned 100% by Tsleil-Waututh Nation Development Company Ltd.)
18. SPAL General Constructors Limited Partnership (99.9%)
19. Spirit Drum GP Ltd. (100%)
20. Spirit Drum Limited Partnership (99%)
21. Takaya Developments Ltd. (owned 60% by Wolf Clan Development Company Ltd.)
22. Takaya Developments Limited Partnership (60%)
23. Takaya Developments (Destiny) Ltd. (100% owned by Wolf Clan Development Company Ltd.)
24. Takaya Developments (Destiny) Limited Partnership (99.9%)
25. Takaya Holdings Ltd. (100%) (Bare trustee for Takaya Developments)
26. Takaya Tours Inc. (100%)
27. Takaya Ventures Ltd. (100%)
28. Tsleil-Waututh Land Corp (100%)
29. Tsleil-Waututh Land Limited Partnership (99.9%)
30. Tsleil-Waututh Nation Development Company Ltd. (100%)
31. TWN Renewable Energy Holdings Ltd. (100%)
32. Urban Eagle Limited Partnership (99.9%)
33. Urban Eagle GP Ltd. (100%)
34. Wolf Clan Development Company Ltd. (100%)
35. 0931702 B.C. Ltd. (100%)
36. White Eagle Limited Partnership (99%)
37. White Eagle GP Ltd. (100%)
38. TWN Community Society (100%)
39. Takaya Development (AQ/TWN) Limited Partnership (60%)
40. Hwul'a'mut Housing Society (100%)
41. 1353828 B.C. Ltd. (100%)

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES, continued

(g) Cash

Cash and cash equivalents include cash on hand and short-term investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, net of bank overdrafts.

(h) Loans Receivable

Loans receivable are recorded at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt as assessed by management. Loans are reviewed on an annual basis by management. Interest income is accrued on loans receivable to the extent it is deemed collectable.

(i) Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Leases that transfer substantially all the benefits and risks of ownership to the lessee are recorded as capital leases. Accordingly, at the inception of the leases, the tangible capital asset and related lease obligations are recorded at an amount equal to the present value of future lease payments discounted at the lower of the interest rate inherent in the lease contracts and Tsleil-Waututh Nation's incremental cost of borrowing.

Amortization is provided for on a straight-line basis over their estimated useful lives as follows:

Automotive equipment	4-10 years Straight line
Buildings*	20-40 years Straight line
Enterprise	4-10 years Straight line
Equipment	4-20 years Straight line
Infrastructure	25 years Straight line
Solar panel	25 years Straight line
Roads	20-80 years Straight line

Tangible capital assets are written down when conditions indicate that they no longer contribute to Tsleil-Waututh Nation's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the consolidated statement of operations.

Contributed capital assets are recorded into revenues at their fair value on the date of donation, except in circumstances where fair value cannot be reasonably determined, in which case they are recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.

Certain assets which have historical or cultural value, including works of art, historical documents and historical and cultural artifacts, are not recognized as tangible capital assets. Assets under construction are not amortized until the asset is available to be put into service.

(j) Replacement Reserve

The Replacement Reserve is funded by an annual charge against earnings as opposed to an appropriation of surplus.

(k) Budget

The budget reported in the financial statements was provided by management.

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES, continued

(l) Surplus Recoveries and Deficit Funding

Under the terms of funding arrangements, remaining surpluses of certain programs may be recovered by the funding agency, and remaining deficits may be funded by the funding agency.

(m) Liability for 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) Tsleil-Waututh 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.

As at March 31, 2021 and 2022, no liability for contaminated sites has been recorded.

(n) Financial Instruments

(i) Measurement of Financial instruments

The First Nation initially measures its financial assets and liabilities at fair value.

The First Nation subsequently measures its financial assets and financial liabilities at cost or amortized cost. Changes in fair value are recognized in the statement of operations in the period incurred in accordance with PSAS.

Financial assets measured at amortized cost include cash, accounts receivables, funds held in trust.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

The First Nation has designated funds held in trust (portfolio investments) to be measured at fair value.

(ii) Impairment

For financial assets measured at cost or amortized cost, the First Nation Corporation determines whether there are indications of possible impairment. When there is an indication of impairment, and the First Nation determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in the statement of operations. A previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES, continued

(o) Measurement Uncertainty

In preparing the consolidated financial statements for the First Nation, management is required 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 revenue and expenses during the period. Items requiring the use of significant estimates include collectability of accounts receivable, useful life of tangible assets and accounts payable and accruals. Actual results could differ from these estimates.

2. ADOPTION OF NEW ACCOUNTING STANDARDS

The Nation adopted the new accounting standard PS3450, Financial instruments, on a prospective basis, effective April 1, 2019. The adoption of this accounting standard requires portfolio investments to be recognized at fair value with changes in fair value in those investments reported in the Statement of Remeasurement Gains and Losses as well as disclosures surrounding financial instrument risk factors.

3. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates. The fair value of long-term financial liabilities approximates their carrying value based on the presumption that the First Nation is a going concern and thus expects to fully repay the outstanding amounts.

b) Market risk

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether the factors are specific to the instrument or all instruments traded in the market.

4. ECONOMIC DEPENDENCE

Tsleil-Waututh Nation receives a significant portion of its revenue pursuant to an agreement referred to as "The Comprehensive Funding Arrangement". This agreement has been entered into by Tsleil-Waututh Nation and Indigenous Services Canada. It is expected that the agreement will be renewed on an annual basis.

The First Nation also receives major funding pursuant to an arrangement with the First Nations Health Authority and under which certain surpluses and deficits may be offset, but with the net balance repayable or refundable as the case may be.

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

5. RESTRICTED CASH

Replacement Reserve Fund:

In accordance with the terms and conditions of the "Operating Agreement" with Canada Mortgage & Housing Corporation, the Housing Program 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 with any interest earned to be credited as revenue to the Replacement Reserve Fund.

Operating Reserve Fund:

In accordance with the terms and conditions of the "Operating Agreement" with Canada Mortgage & Housing Corporation, the Program is to set aside any surplus revenue to an operating reserve for the purpose of meeting future requirements of income listed occupants over and above the maximum federal assistance. The Fund may be replenished to its original limit from subsequent operating surpluses.

Ottawa Trust Funds:

The trust funds arise from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

	2022	2021
Replacement Reserve Fund - restricted cash	\$ 463,860	\$ 364,132
Operating Reserve Fund - restricted cash	60,566	60,463
Ottawa Trust Funds - restricted cash - Capital	110,200	110,200
Ottawa Trust Funds - restricted cash - Revenue	2,109	2,109
	\$ 636,735	\$ 536,904

6. ACCOUNTS RECEIVABLE

	2022	2021
Accounts receivable - general	\$ 1,099,988	\$ 1,252,960
Indigenous Services Canada	389,375	165,963
CMHC	16,090	16,580
First Nations Health Authority	804,785	293,975
GST/HST receivable	144,537	146,870
Property taxes	161,382	144,976
	2,616,157	2,021,324
Allowance for doubtful accounts	(277,863)	(242,510)
	\$ 2,338,294	\$ 1,778,814

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

7. LOANS RECEIVABLE

	2022	2021
Due from Blue Eagle GP Ltd.	\$ 5,427	\$ 5,427
Due from Blue Eagle Limited Partnership	10,755,643	9,682,583
Due from Inlailawatash Holding Company Ltd.	453,342	435,857
Due from other controlled entities	3,346,929	658,599
Due from Red Eagle Limited Partnership	217,670	199,097
Due from Qwi:qwelstom Developments Limited Partnership	493,692	491,210
Due from MST Development Corporation	1,199,166	1,177,538
Due from Spirit Drum Limited Partnership	500,230	500,230
Due from Spal General Constructors Limited Partnership	5,945	5,945
Due from (to) Takaya Tours Inc.	2,575	117
Due from Tsleil Waututh Land Limited Partnership	34,365,047	34,363,906
Due from TWN Development Company	16,564	15,246
Due from TWN Renewable Energy Ltd.	1,018,646	1,717,928
Due from Wolf Clan Development Company Ltd.	13,331	11,235
	\$ 52,394,207	\$ 49,264,918

Loans have no specific terms of repayment and bear no interest.

8. OLYMPIC LEGACY TRUST AGREEMENT

Per the Release Agreement dated July 2, 2008, the Government of Canada agreed to release contributions in the amount of \$17,000,000 to Tsleil-Waututh First Nation for the purpose of establishing the Tsleil-Waututh Olympic Legacy Trust.

Article 3 of the Agreement specifies the purpose under which the funds are to be utilized: no more than \$15,000,000 for the purpose of purchasing land; and no more than \$2,000,000 for the purpose of band development. Additional authorized purposes include purchases of investments and other authorized expenses as identified in Article 3.2 (d).

The funds have been invested through RBC Dominion Securities and TD WaterHouse brokerages and are invested in various financial investments as agreed to between the trustees and the investment advisors.

The investments are recorded at their fair value equivalent at year end, with changes in fair value being recognized as remeasurement gains or losses during the year. The carrying cost as at March 31, 2022 of the investments was \$26,651,138 (\$25,806,556 at March 31, 2021), and the market values were as follow:

	2022	2021
RBC Dominion Securities	\$ 1,812,498	\$ 1,772,979
TD Waterhouse	28,547,393	27,635,555
	\$ 30,359,891	\$ 29,408,534

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

9. INVESTMENTS IN FIRST NATION CONTROLLED ENTITIES

	2022	2021
Investment in government partnerships		
BC First Nations Gaming Revenue Sharing Limited Partnership	\$ 110	\$ 110
	110	110
Investment in government business partnerships		
Qwi:quelstom Development Limited Partnership	11,864,227	11,871,322
Inlailawatash Limited Partnership	2,906,365	2,731,476
SPAL General Constructors Limited Partnership	1,948,999	1,586,367
Tsleil-Waututh Land Limited Partnership	(8,041,085)	(5,532,794)
Spirit Drum Limited Partnership	980,897	1,257,859
Red Eagle Limited Partnership	239,831	303,532
Blue Eagle Limited Partnership	457,128	384,682
Urban Eagle Limited Partnership	25,352,159	21,844,586
White Eagle Limited Partnership	(205,212)	(103,040)
Salish Seas Fisheries Limited Partnership	1,912,656	1,608,770
Takaya Developments (AQ/TWN) Limited Partnership	13,114,355	16,691,975
	50,530,320	52,644,735
Investment in Entities subject to significant influence		
MST Development Corporation	(23,655)	(4,031)
	(23,655)	(4,031)
Investment in government business enterprises		
Inlailawatash GP Ltd.	(15,714)	(14,642)
Inlailawatash Holding Company Ltd.	418,514	700,255
Qwi:quelstom Development GP Ltd.	(6,336)	(5,194)
TWN Development Company Ltd.	(27,638)	(26,003)
Takaya Holdings Ltd.	(356)	(356)
Takaya Ventures Ltd.	(2,301)	(1,939)
Takaya Tours Inc.	560,939	443,538
TWN Renewable Energy Ltd.	(1,018,645)	(658,422)
Wolf Clan Development Company Ltd.	(20,146)	(18,015)
0931702 B.C. Ltd.	(6,148)	(5,347)
Spirit Drum Ltd.	(6,759)	(5,590)
Tsleil-Waututh Land Corporation Ltd.	(6,323)	(4,932)
Red Eagle GP Ltd.	(13,820)	(11,170)
TWN Community Society	182,131	184,033
Urban Eagle GP Ltd.	(6,675)	(5,443)
Blue Eagle GP Ltd.	(8,462)	(8,124)
White Eagle GP Ltd.	(5,195)	(4,062)
Hwul'a'mut Housing Society	(67,117)	-
	(50,051)	558,587
	\$ 50,456,724	\$ 53,199,401

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

10. GOVERNMENT BUSINESSES

Commercial enterprises are those organizations that meet the definition of government businesses as described by the Public Sector Accounting Board of CPA Canada. Government businesses have the power to contract in their own name, have the financial and operating authority to carry on a business, sell goods and services to customers outside the First Nation government as their principal activity, and that can, in the normal course of their operations, maintain operations and meet liabilities from revenues received from outside the First Nation government.

Condensed financial information for the First Nation's government business enterprises and government business partnerships is as follows:

	Real Estate Development	Energy and Natural Resources	2022 Total	2021 Total
Cash	\$ 9,649,497	\$ 330,660	\$ 9,980,157	\$ 24,503,789
Accounts receivable	6,446	2,816,719	2,823,165	2,214,953
Inventory	-	127	127	127
Prepaid	11,470	127,326	138,796	710,809
Tangible capital assets	19,912,667	2,382,500	22,295,167	30,729,611
Due from related parties	9,089,191	-	9,089,191	13,856,885
Investments	38,967,889	(1,805)	38,966,084	37,981,971
Intangible and other assets	37,146,302	9,306,970	46,453,272	40,563,597
Total assets	\$ 114,783,462	\$ 14,962,497	\$ 129,745,959	\$ 150,561,742

Accounts payable	\$ 5,951,719	\$ 434,322	\$ 6,386,041	\$ 9,196,342
Long-term debt	23,599,057	4,559,248	28,158,305	37,994,584
Deferred revenue	-	76,436	76,436	43,246
Due to related parties	34,387,400	1,083,816	35,471,216	37,351,238
Total liabilities	63,938,176	6,153,822	70,091,998	84,585,410
Accumulated surplus (deficit)	50,845,286	8,808,675	59,653,961	65,976,332
Total equity	50,845,286	8,808,675	59,653,961	65,976,332
Total liabilities and equity	\$ 114,783,462	\$ 14,962,497	\$ 129,745,959	\$ 150,561,742

	Real Estate Development	Energy and Natural Resources	2022 Total	2021 Total
Revenue	\$ 44,001,369	\$ 7,072,608	\$ 51,073,977	\$ 61,539,998
Expenses	\$ 25,518,248	\$ 7,202,435	\$ 32,720,683	\$ 37,186,870

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

11. ACCOUNTS PAYABLE

	2022	2021
Accounts payable - general	\$ 2,979,339	\$ 1,913,029
Wages payable	420,143	530,071
	\$ 3,399,482	\$ 2,443,100

12. DEFERRED REVENUE

	March 31, 2021	Funding received, 2022	Revenue recognized, 2022	March 31, 2022
Federal government				
Indigenous Services Canada	\$ 695,542	\$ 8,132,634	\$ (6,957,699)	\$ 1,870,477
First Nation Health Authority	53,206	4,633,922	(3,383,141)	1,303,987
First Nation Health Authority - 75 year lease	-	11,016,650	(146,889)	10,869,761
	748,748	23,783,206	(10,487,729)	14,044,225
Provincial Government				
BC Hydro	-	80,300	-	80,300
Other				
Property tax prepayment	91,728	121,327	(91,728)	121,327
Land rent	31,200	15,600	(31,200)	15,600
Vancouver Coastal Health Authority	4,190	25,000	(4,190)	25,000
	127,118	161,927	(127,118)	161,927
	\$ 875,866	\$ 24,025,433	\$ (10,614,847)	\$ 14,286,452

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

13. LONG-TERM DEBT

	2022	2021
CMHC loan to be forgiven over 5 years at the rate of \$807.03 monthly including interest at 3.3750% per annum; on the condition that the Nation continue to own and occupy the 3073 Dollarton Highway Property during this period.	\$ 3,228	\$ 12,912

14. REPLACEMENT RESERVE FUND

The Replacement Reserve is established in accordance with the Operating Agreements with CMHC for on-reserve housing. Funds are required to be set aside annually and held for future replacements of capital items related to the homes.

	2022	2021
Balance, beginning of year	\$ 413,422	\$ 364,132
Contributions, required during the year	49,290	49,290
Interest	1,148	-
Disbursements	(113,980)	-
	\$ 349,880	\$ 413,422

15. CMHC MORTGAGES

	Phase number	Maturity date	Interest rate	Monthly payment	2022	2021
22-501-670	1	9/1/2025	0.70%	\$ 5,787	\$ 894,378	\$ 956,674
22-501-670	2	6/1/2026	1.14%	2,463	390,946	415,932
22-501-670	3	1/1/2027	1.48%	4,751	757,922	803,288
22-501-670	4	7/1/2022	1.50%	2,661	437,287	462,473
22-501-670	5	11/1/2024	1.89%	2,997	540,017	565,546
22-501-670	6	11/1/2026	1.03%	3,611	736,482	770,248
					\$ 3,757,032	\$ 3,974,161

The mortgages are secured by a Ministerial Guarantee and are guaranteed by the First Nation

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS March 31, 2022

16. TANGIBLE CAPITAL ASSETS

	Cost		Accumulated amortization			
	Balance, beginning of year	Additions	Balance, end of year	Balance, beginning of year	Amortization	Balance, end of year
Buildings	\$ 49,267,926	\$ 4,486,562	\$ 53,754,488	\$ 15,023,597	\$ 1,820,010	\$ 16,843,607
Automotive equipment	533,087	396,199	929,286	453,181	20,372	473,553
Furniture and equipment	1,571,818	98,832	1,670,650	1,183,904	122,445	1,306,349
Roads	3,631,875	-	3,631,875	1,584,278	66,737	1,651,015
Social Housing	6,459,131	-	6,459,131	1,668,883	217,129	1,886,012
Assets under construction	-	1,432,167	1,432,167	-	-	-
Solar panel	636,190	-	636,190	2,121	2,120	4,241
	\$ 62,100,027	\$ 6,413,760	\$ 68,513,787	\$ 19,915,964	\$ 2,248,813	\$ 22,164,777
						\$ 46,349,010

	Cost		Accumulated amortization			
	Balance, beginning of year	Additions	Balance, end of year	Balance, beginning of year	Amortization	Balance, end of year
Buildings	\$ 46,433,344	\$ 2,834,582	\$ 49,267,926	\$ 13,485,805	\$ 1,537,792	\$ 15,023,597
Automotive equipment	453,557	79,530	533,087	445,111	8,070	453,181
Furniture and equipment	1,538,979	32,839	1,571,818	1,113,926	69,978	1,183,904
Roads	3,631,875	-	3,631,875	1,513,815	70,463	1,584,278
Social Housing	6,459,131	-	6,459,131	1,454,289	214,594	1,668,883
Assets under construction	738,759	(738,759)	-	-	-	-
Solar panel	-	636,190	636,190	-	2,121	2,121
	\$ 59,255,645	\$ 2,844,382	\$ 62,100,027	\$ 18,012,946	\$ 1,903,018	\$ 19,915,964
						\$ 42,184,063

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

17. CONTINGENT LIABILITIES

a) Indigenous Services Canada

Under the terms of the contribution agreements with Indigenous Services Canada and other governmental departments, certain surpluses may be repayable to the government and certain deficits may be reimbursable to the First Nation.

b) One claim is pending against the First Nation. The likelihood or amount of any liability under the agreement cannot be reasonably determined and as such no liability has been accrued in these financial statements.

18. RELATED PARTY TRANSACTIONS

The First Nation is related to government business enterprises because of their ability to control or significantly influence the entities. Transactions with these related parties include management fees and accounting services as follow:

	2022	2021
Inlailawatash Limited Partnership - accounting fees	\$ 9,000	\$ 9,000
Inlailawatash Limited Partnership - management fees	36,000	36,000
MST Development Corporation Ltd - accounting fees	20,000	20,000
SPAL General Constructors Limited Partnership - management fees	100,000	100,000
Takaya Holdings Ltd. - management fees	17,609	22,288
	\$ 182,609	\$ 187,288

These transactions are in the normal course of operations and have been valued at the exchange amount which is the amount of consideration established and agreed to by the related parties.

19. COMPARATIVE AMOUNTS

Certain of the comparative amounts have been reclassified to conform with the presentation adopted in the current period.

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

20. PRIOR PERIOD RESTATEMENT

During the year, it was discovered that tangible capital assets have been over-stated for an asset that had been transferred to CMHC Housing and surpluses in First Nations Health Authority programs were not deferred. The following prior year balances have been restated:

For the year ended March 31	As previously stated in 2021	Adjustments Increase (Decrease)	Restated 2022
Consolidated Statement of Financial Position			
Liabilities			
Deferred revenue	\$ 180,324	\$ 695,542	\$ 875,866
Net financial assets	159,510,512	(695,542)	158,814,970
Non-financial assets			
Tangible capital assets	42,922,821	(738,758)	42,184,063
Accumulated surplus	202,560,126	(738,758)	201,821,368
Consolidated Statement of Operations			
Revenue			
Transfer from/(to) deferred revenue	-	695,541	695,541
Current year surplus (deficit)	23,312,246	(695,541)	22,616,705
Consolidated Statement of Accumulated surplus			
Accumulated surplus	202,560,126	(1,434,297)	201,125,829
Consolidated Statement of Cash Flows			
Changes in non-cash operating working capital			
Deferred revenue	\$ 17,558	\$ 695,542	\$ 713,100

There has been no effect on current year's financial statements.

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

21. SEGMENTED INFORMATION

As indicated in note 1 (d) the First Nation conducts its business through reportable segments as follows:

Administration:

The Administration department provides operational and program support to the First Nation. It also manages the Nation's financial records to ensure that the government's operations are fiscally responsible and accurate financial results of government programming are being reported.

Community Development:

The Community Development department supports the members in their efforts to enhance their self-awareness, health and wellness, education and employment. Various programs are being offered in this department.

Education:

It offers aboriginal employment and training programs to assist members to attain employment, provides kindergarten to grade 12 courses, and provides post secondary education support.

Health:

It provides holistic healthcare that incorporates both traditional and modern medicine and practice.

Social Assistance:

It provides assistance to community members unable to provide for themselves and their dependents. The services include, but are not limited to, income assistance, child and family services, and assisted living.

Treaty, Lands and Resources:

The Treaty, Lands and Resources department is to advance the interests of the First Nation with respect to the treaty process as well as to the lands and natural resources that come as part and parcel of the traditional territory. The department's projects range from treaty negotiations, aboriginal rights and title issues to forest and marine stewardship programs, Nation to Nation cooperation and collaboration, and capacity building.

Public Works:

The Public Works department oversees the operation and maintenance of community lands and infrastructure. It is responsible for the care of the First Nation's reserve lands, resources and environment, which include the operation and maintenance of the Nation's buildings, grounds and infrastructure as well as the provision of safe affordable housing and facilities and other ongoing public works projects.

Economic Development:

The Economic Development department is responsible for creating and sustaining businesses and partnerships that provide economic growth and stability for the First Nation. It is responsible for fiscal policy-making and reporting, making applications for government grants and applications, developing and managing initiatives for the community and maintaining annual budgets.

Social Housing:

Social Housing is responsible for the administration and management of Social Housing units.

Other operations include the Capital Fund, Enterprise Fund, Trust Funds and Negotiation Support Agreement Fund.

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.

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS March 31, 2022

21. SEGMENTED INFORMATION, continued

	2022		2022		2021		2022		2021		2022		2022		2021	
	Budget		Actual		Actual		Budget		Actual		Budget		Actual		Actual	
Revenues																
Indigenous Services Canada	\$	1,134,000	\$	1,703,140	\$	1,650,526	\$	2,088,280	\$	1,979,360	\$	1,187,771	\$	41,231	\$	67,144
Administration fee		125,000		92,609		97,288		-		-		-		-		-
First Nations Goods and Services Tax		2,900,000		2,857,418		2,283,748		-		-		-		-		-
First Nations Health Authority		-		63,842		-		67,690		185,949		210,683		1,197,776		1,887,361
Government of Canada		50,000		-		-		-		-		-		48,000		-
Property tax assessed		5,500,000		6,204,134		5,485,766		-		-		-		-		-
Province of BC		-		10,000		-		956,224		648,788		787,525		-		-
Rental		195,600		195,570		195,570		-		-		-		-		525
Other revenue		334,271		918,787		1,137,725		999,847		1,838,701		1,235,828		398,771		(103,720)
Total revenue		10,238,871		12,045,500		10,850,623		4,112,041		4,652,798		3,421,807		1,685,778		1,851,310
																1,370,755
Expenses																
Administration fees		10,000		1,250		1,944		-		1,182		6,818		-		678
Contracted services and consultants		239,000		209,076		255,222		157,000		152,747		226,952		743,240		669,611
Honoraria		310,550		351,494		230,550		5,400		4,737		2,422		6,480		5,242
Materials and supplies		242,754		198,029		197,829		189,010		179,231		197,859		91,000		30,868
Professional fees		264,000		362,647		262,189		165,000		211,446		135,045		-		-
Travel		52,860		3,235		921		45,730		3,519		4,064		59,600		26,139
Wages and benefits		2,461,133		2,299,410		1,820,023		3,013,785		2,601,602		1,888,168		1,441,947		1,005,726
Other expenses		4,575,601		5,484,990		5,978,965		1,663,736		1,350,956		1,260,754		302,802		386,601
Total expenses		8,155,898		8,910,131		8,747,643		5,239,661		4,505,420		3,722,082		2,645,069		2,124,187
																1,717,936
Annual surplus (deficit)	\$	2,082,973	\$	3,135,369	\$	2,102,980	\$	(1,127,620)	\$	147,378	\$	(300,275)	\$	(959,291)	\$	(272,877)
																(347,181)

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS March 31, 2022

21. SEGMENTED INFORMATION, continued

	Community Development - Social Assistance			Treaty, Lands and Resources			Public Works		
	2022 Budget	2022 Actual	2021 Actual	2022 Budget	2022 Actual	2021 Actual	2022 Budget	2022 Actual	2021 Actual
Revenues									
Indigenous Services Canada	\$ 616,502	\$ 3,014,951	\$ 969,377	\$ -	\$ 144,124	\$ 144,124	\$ 743,474	\$ 1,196,915	\$ 3,738,134
First Nations Health Authority	-	-	-	-	-	-	8,000	108,978	47,068
Government of Canada	-	-	-	2,509,504	2,163,033	664,414	-	80,650	-
Province of BC	30,000	20,000	30,000	314,500	477,725	775,914	-	20,505	-
Rental	-	-	-	-	-	-	31,200	158,805	37,116
Other revenue	-	(1,752,674)	-	3,400,584	3,546,332	2,375,185	5,027,211	2,352,291	1,726,986
Total revenue	646,502	1,282,277	999,377	6,224,588	6,331,214	3,959,637	5,809,885	3,918,144	5,549,304
Expenses									
Administration fees	-	-	-	-	-	175	-	-	-
Contracted services and consultants (recovery)	69,625	69,687	1,164	2,031,868	724,163	1,112,396	3,488,000	1,103,451	1,142,467
Honoraria	3,075	1,812	6,000	29,300	41,127	10,283	28,000	23,501	7,854
Materials and supplies	37,832	28,260	14,804	214,943	92,412	66,294	327,000	37,836	29,976
Professional fees	-	6,187	-	581,300	207,130	76,640	165,801	32,134	9,070
Travel	12,175	3,702	2,011	99,660	66,949	17,518	6,600	4,673	3,563
Wages and benefits	346,097	368,864	179,825	3,541,050	3,062,654	2,207,062	1,792,734	1,231,668	825,927
Other expenses	522,082	712,010	703,802	276,571	206,156	154,020	15,496,186	2,186,045	3,762,135
Total expenses	990,886	1,190,522	907,606	6,774,692	4,400,591	3,644,388	21,304,321	4,619,308	5,780,992
Annual surplus (deficit)	\$ (344,384)	\$ 91,755	\$ 91,771	\$ (550,104)	\$ 1,930,623	\$ 315,249	\$ (15,494,436)	\$ (701,164)	\$ (231,688)

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS March 31, 2022

21. SEGMENTED INFORMATION, continued

	Economic Development			Social Housing Fund			Capital Fund		
	2022 Budget	2022 Actual	2021 Actual	2022 Budget	2022 Actual	2021 Actual	2022 Budget	2022 Actual	2021 Actual
Revenues									
Indigenous Services Canada	\$ 27,000	\$ 27,000	\$ 27,000	-	-	-	-	\$ -	-
Administration fee	136,000	136,000	136,000	-	-	-	-	-	-
Province of BC	-	208,333	2,570,000	-	-	-	-	-	-
Rental	-	-	-	270,300	261,763	262,500	-	-	-
Other revenue	62,288,238	16,489,381	16,901,993	192,312	192,458	192,229	-	-	-
Total revenue	62,451,238	16,860,714	19,634,993	462,612	454,221	454,729	-	-	-
Expenses									
Administration fees (recovery)	-	-	-	36,611	-	25	-	-	-
Contracted services and consultants	140,885	93,532	76,781	-	-	-	-	-	-
Honoraria	500	2,800	-	-	-	-	-	-	-
Loan payments	-	-	-	266,431	48,828	50,835	-	-	-
Materials and supplies	8,150	8,249	11,106	-	-	-	-	-	-
Professional fees	243,500	192,845	177,753	5,400	5,688	5,514	-	-	-
Travel	3,942	-	-	-	-	-	-	-	-
Wages and benefits	479,094	474,872	466,332	-	-	-	-	-	-
Other expenses	116,964	16,425	23,594	154,170	380,579	318,667	-	2,031,684	1,685,131
Total expenses	993,035	788,723	755,566	462,612	435,095	375,041	-	2,031,684	1,685,131
Annual surplus (deficit)	\$ 61,458,203	\$ 16,071,991	\$ 18,879,427	-	\$ 19,126	\$ 79,688	-	\$ (2,031,684)	\$ (1,685,131)

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022

21. SEGMENTED INFORMATION, continued

	2022 Budget	Trust Funds 2022 Actual	2021 Actual	2022 Budget	Enterprise Fund 2022 Actual	2021 Actual	2022 Budget	2022 Actual	Negotiation Support Agreement Fund 2021 Actual
Revenues									
Other revenue (loss)	\$ -	\$ 1,090,431	\$ 5,334,567	\$ -	\$ 10,760,905	\$ (1,460,397)	\$ -	\$ 51	\$ 59
Total revenue	-	1,090,431	5,334,567	-	10,760,905	(1,460,397)	-	51	59
Expenses									
Administration fees	-	126,301	115,015	-	-	-	-	-	-
Honoraria	-	6,900	8,400	-	-	-	-	-	-
Professional fees (recovery)	-	5,873	5,770	-	-	-	-	-	-
Other expenses	-	-	2,734	-	13,503,582	30,445	-	-	-
Total expenses	-	139,074	131,919	-	13,503,582	30,445	-	-	-
Annual surplus (deficit)	\$ -	\$ 951,357	\$ 5,202,648	\$ -	\$ (2,742,677)	\$ (1,490,842)	\$ -	\$ 51	\$ 59

TSLEIL-WAUTUTH NATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS March 31, 2022

21. SEGMENTED INFORMATION, continued

	Consolidated totals		
	2022	2022	2021
	Budget	Actual	Actual
Revenues			
Indigenous Services Canada	\$ 4,650,487	\$ 8,132,634	\$ 7,767,761
Administration fee	261,000	228,609	233,288
First Nations Goods and Services Tax	2,900,000	2,857,418	2,283,748
First Nations Health Authority	1,273,466	2,246,130	1,994,879
Government of Canada	2,607,504	2,243,683	664,414
Property tax assessed	5,500,000	6,204,134	5,485,766
Province of BC	1,300,724	1,385,351	4,163,439
Rental	497,100	616,663	495,186
Other revenue	72,641,234	35,332,943	27,026,973
Total revenue	91,631,515	59,247,565	50,115,454
Expenses			
Administration fees	46,611	128,733	124,655
Contracted services and consultants	6,869,618	3,022,267	3,423,910
Honoraria	383,305	437,613	270,209
Loan payments	266,431	48,828	50,835
Materials and supplies	1,110,689	574,885	571,537
Professional fees	1,425,001	1,023,950	671,981
Travel	280,567	108,217	30,157
Wages and benefits	13,075,840	11,044,796	8,143,266
Other expenses	23,108,112	26,259,028	14,212,199
Total expenses	46,566,174	42,648,317	27,498,749
Annual surplus (deficit)	\$ 45,065,341	\$ 16,599,248	\$ 22,616,705



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