

T'Sou-ke Nation



ANNUAL REPORT 2020/21





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CHIEF'S OPENING STATEMENT

I am pleased to present the 2020/21 Annual Report for the T'Sou-ke Nation on behalf of Council and myself. The Annual Report is one of the many tools we provide to increase openness and accountability. Upon reviewing this document, T'Sou-ke members will learn more about what we have accomplished over the past year, celebrate our wins, and learn more about how we will be following our Strategic Plan in the coming year.

Like last year, COVID-19 restrictions presented us with challenges. We changed the way we operate and continue to face limitations on our ability to gather. Despite this, these pauses in our pre-pandemic activity allow time for our territory to breathe and heal. The changes we have experienced over the past year have guided us back to some of our traditional ways and strengthened our commitments to each other as integral members of a vibrant and strong community.

I am proud of our ability to complete the first block of flip farm equipment installation for the oyster farm, including installing 1.1 million oyster seeds and collaborating with Parks Canada and the Salish Sea Initiative to protect the Southern Resident Killer Whales. However, these are just a couple of our accomplishments. Like last year, I believe our most meaningful achievements were realized through our ongoing ability to work together and help each other. I am continuously uplifted by stories from members who find new ways to stay connected.

Moving forward, we will continue to engage local governments and strengthen our relationships through partnerships. We will continue to encourage the abandonment of extraction activities and focus on finding a balance to preserve our natural resources. To bring prosperity to our Nation, we will nurture economic development and infrastructure projects such as building a new health and community centre, which will provide our members with a space to access resources and gather. We will continue to prioritize the cultural health of our community through the revitalization of the SENĆOŦEN language and the preservation and protection of T'Sou-ke cultural heritage sites.

I want to thank the T'Sou-ke staff and administration for their continued dedication and service throughout the year, and I also encourage members to continue to work together to build a stronger future for our community members and future generations.



CHIEF GORDON PLANES

ADMINISTRATOR'S STATEMENT

In echoing the sentiments of the Chief, I am pleased to present the 2020/21 Annual Report. It is such a pleasure to serve T'Sou-ke Nation as its Administrator.

The Administration team and our leadership continue to implement the provincial health regulations and the recommended safety guidelines instituted throughout the province to ensure the health and safety of our members, staff, and the public. In doing so, we have kept our doors closed. However, as we move forward and continue to adapt to the new environment, we hope to bring everyone back.

The effects of the COVID-19 pandemic have changed the world, and for us, the way we work and interact with our members, organizations, and communities. Some of our team members spend most of their time in virtual meetings hosted through Zoom and Microsoft Teams. For example, our health team provides virtual and in-house programming for our members who reside on and off the reserve. Virtual programs include health talk, yoga, and fitness boot camps. The team also hosts a monthly virtual Doctor Day for our Elders, which provides a platform to ask health-related questions and receive answers.

We are also grateful to have been able to host outdoor events for our members throughout the past year. These included the Siosun Park Health and CCHC community complex open houses, and the Halloween party.

Though we have been unable to gather indoors, this time gap has provided us with the opportunity to prioritize renovations. We moved the administration office, created new boardroom space, painted the walls, and updated the washrooms. These changes add to my excitement, as this year, we will be putting the shovel in the ground to begin building our new Community Centre and Health Centre (CCHC). The team is continuously working to ensure the building is reflective of T'Sou-ke.

We have come away from the past year with a positive outlook and are focused on implementing our strategic plan with Chief and Council. With the guidance of our leadership, we aim to be a strong independent nation whose members are the rightsholders of our territory and hold the responsibility of protecting our culture, environment, and food sovereignty.

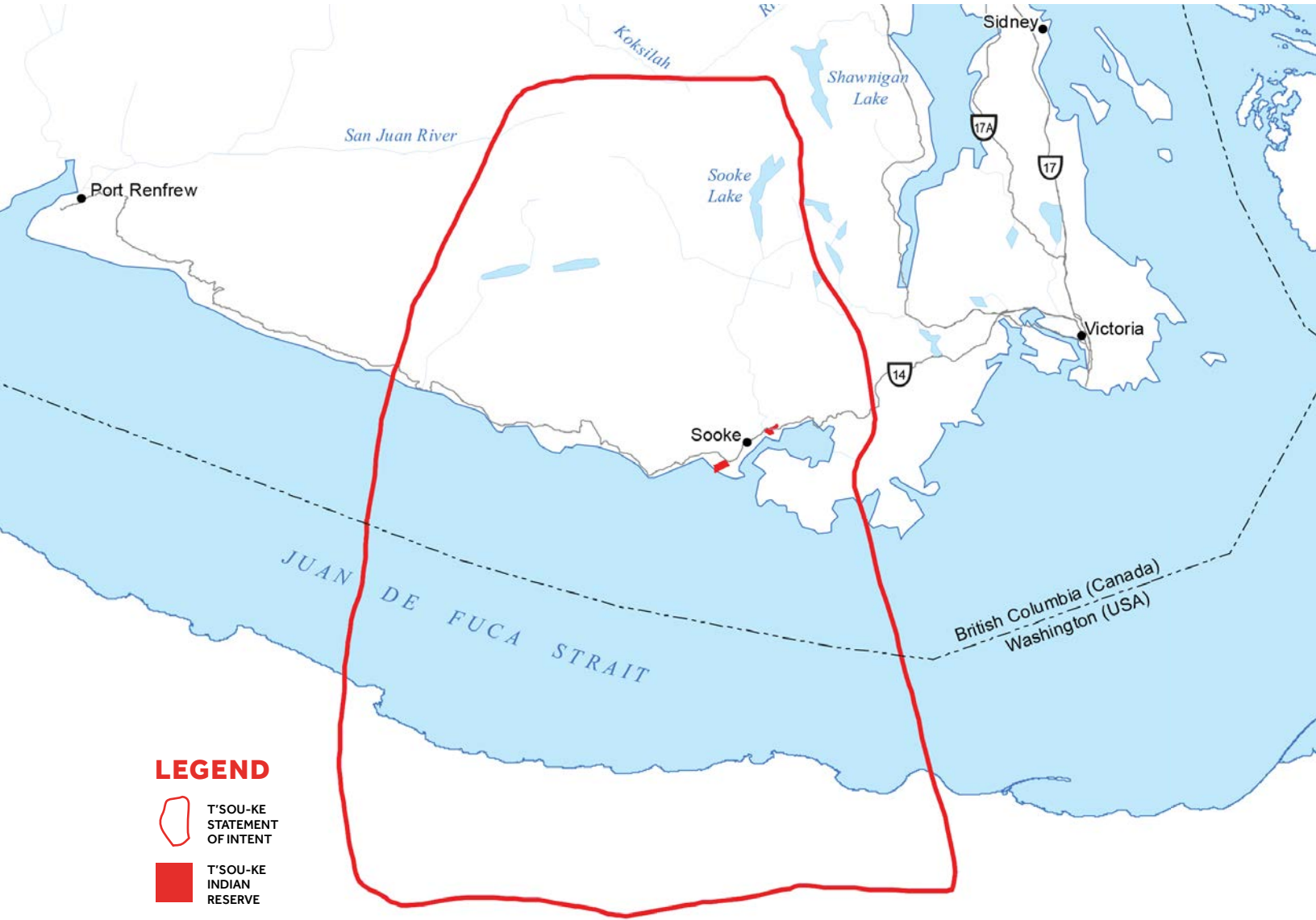
As our Membership continues to grow, I want to welcome all of you personally. I encourage all our members to please take the time to become involved and learn more about our community and your government. You can connect with us through our online platforms, from the information provided in our newsletter and the website.

On behalf of the staff, we are grateful to continue serving our nation's members and leadership and thank the Chief and Council for their service and commitment throughout the year.



A handwritten signature in black ink, which appears to read "Michelle Thut".

MICHELLE THUT



OUR VISION

T'Sou-ke is a strong, independent, and thriving Nation. Our members are rights holders within the territory.

We recognize our responsibility to protect our culture, environment, and food sovereignty for the benefit of future generations. We are healthy and hold cultural and economic wealth.

LAND BASE / MAP

T'SOU-KE IR 1

26.3
HECTARES

T'SOU-KE IR 2

40.9
HECTARES



MEMBERSHIP NUMBERS

291

REGISTERED
MEMBERS

127

LIVE ON
RESERVE

164

LIVE OFF
RESERVE

POPULATION
GROWTH OF

17 NEW
MEMBERS
LAST YEAR!

WHO'S WHO

MEET THE T'SOU-KE NATION STAFF

The T'Sou-ke staff are active behind the scenes and on the front lines, supporting members and providing essential services such as health and wellness programming, youth support, education, training and mentorship and land management.

We want to take this opportunity to highlight the T'Sou-ke team and some of the vital work they do for the Nation.

ADMINISTRATION

MICHELLE THUT - Administrator

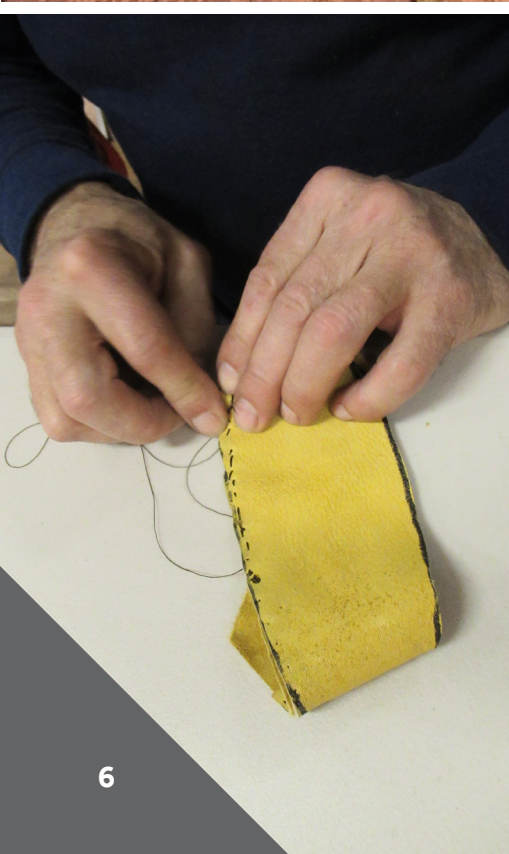
As the Administrator, Michelle works closely and cooperatively with the Chief and Council to provide advice and recommendations on all issues concerning the Nation. She is responsible for overseeing all programs and services created and implemented by the Band Council. These include finance and administration, health, education, preschool, operations and maintenance, capital, recreation, infrastructure, social services, membership, land management, housing, natural resources, and economic development (including the nation's business entities).

Michelle is also responsible for developing positive working relationships with external partners and accessing funding for the overall health and well-being of T'Sou-ke Nation members.



SANDRA SPRINKLING - Finance and Human Resources Manager

Sandra has been working with T'Sou-ke Nation for 27 years as the Finance and Human Resource Manager. Her responsibilities include financial planning and bookkeeping, reporting, budget forecasting, payroll, preparing quarterly financial reports, and working with the Auditor. In conjunction with Michelle, Sandra is also the Indian Registration Administrator for membership and status needs. They both also share the Education Coordinator responsibilities for Elementary and Post-Secondary students. Sandra enjoys playing baseball, camping, and watching her kids play sports in her spare time.





TARA JENSEN - Assistant to Administration and Finance

Tara has been working for T'Sou-ke Nation as an Assistant to the Administration and Finance Departments for one year but has worked in other departments in the past. Her tasks include maintaining paper and electronic filing systems, taking meeting minutes, scheduling appointments, organizing events, and assisting with accounting and payroll. In her spare time, Tara enjoys playing board games and spending time with her grandson Elliot.



CHRISTINE GEORGE - Manager of the Ladybug Gardens

Christine has been working with T'Sou-ke for about 13 years. Christine has moved on from her position of secretary and is now the Manager of the Ladybug Gardens, which she helped open in 2009. Christine is passionate about food sustainability and frequently writes proposals to secure funding to ensure the greenhouse and garden flourish. Christine loves to host food gatherings with Indigenous fruits, berries, medicinal teas, and seafood. She also enjoys going on hikes and engaging with our Elders and youth. Christine is eager to host community events when it is safe to do so.



HAILEY GODOLPHIN - Secretary

Hailey, presently on maternity leave, started as Secretary in 2021. Angie Bristol is serving as interim Secretary.



HEALTH

ROSE DUMONT - Administrative Health Coordinator

With 11 years of experience as the Administrative Health Coordinator, Rose is responsible for planning, developing, and implementing healthcare programs and services for T'Sou-ke community members. Rose is also responsible for advocating, coordinating, and evaluating health programs and services delivered by external organizations.





DAPHNE UNDERWOOD - *Wellness Worker*

Daphne has been a Wellness Worker with the T'Sou-ke Health Department for ten years. Her responsibilities include cooking and delivering nutritious meals to Elders and persons with health issues. In addition, Daphne provides health-related programs, including Doctor Day, and baby groups. Daphne also helps the community members connect with important health-related resources and supports. In her spare time Daphne enjoys taking short road trips, going to beaches, and collecting unicorns. The most enjoyable aspect of Daphne's life is raising her three granddaughters.



JENNIFER ROUTHIER - *Community Health and Home Care Nurse*

Jennifer has served as the Nation's Community Health and Home Care nurse for nearly three years. Some of the health services Jennifer offers include home visits, health assessments and referrals, wound care, diabetes education, and foot care. She also provides family support such as prenatal education, new baby support, and routine and annual immunizations. In her spare time, Jennifer loves to explore the many beautiful beaches and hills Vancouver Island has to offer.



TARA BUTLER - *Homemaker*

Tara has been supporting the community as a Homemaker for over four years. She is responsible for providing homemaking services to Elders and others who require housekeeping support.





DEBRA RIDLEY - *Social Development, Employment and Training Worker*

For the past three years, Debbie has been working in the T'Sou-ke Health Department as the Social Development, Employment and Training Worker. Debbie maintains case files and works to support and inspire community members by offering guidance when seeking employment. Debbie enjoys hiking, beachcombing, photography, and spending time with her friends and family.



FISHERIES

FRANK SUTHERLAND - *Fisheries Coordinator*

Frank has been the Fisheries Manager for the past four years. He is responsible for managing, coordinating, recording, and monitoring the T'Sou-ke fisheries program and natural resources. Frank is the primary contact and the T'Sou-ke Liaison for the Department of Fisheries. Frank is also responsible for overseeing the harvest and distribution of resources to the community. In his spare time, Frank enjoys fishing and camping.





T'SOU-KE NATION MARINE LIAISONS



EVA SHAFFER, JOANNE ROUTHIER, RYAN CHAMBERLAIN & EDWARD CHUTTER - T'Sou-ke Nation Marine Liaison Officers

The T'Sou-ke Nation Marine Liaison Officers support the advancement of T'Sou-ke's Nation-to-Nation relationships with the Canadian Coast Guard and other Federal Departments and Agencies in the areas of marine safety and emergency preparedness.

The Marine Liaison Officers work closely with the Band Administrator, Chief, Council, and Program Managers to oversee the planning and delivery of a comprehensive project plan to achieve efficiencies between the CDCR and the other initiatives that are underway, including the:

- Oceans Protection Plan (OPP)
- Trans Mountain Expansion Project (TMEP) conditions and accommodations
- other areas of marine safety and environmental significance to T'Sou-ke Nation

THE GUARDIANS PROGRAM



DAVID PLANES & WILLIAM MOBLEY - Program Staff

The T'Sou-ke guardians initiative is a stewardship program that aims to protect and enhance our territory. The guardians work closely with the fisheries and environment program managers to support the community stewardship and monitoring activities within the territory. In their spare time, they both enjoy the outdoors.



FORESTRY AND ENVIRONMENT

LARRY UNDERWOOD

Larry has been with the T'Sou-ke Forestry and Environment Department for 11 years. His responsibilities include anything to do with the T'Sou-ke woodlots and firewood. Larry is also always ready to respond to environment-related issues. In his spare time, Larry enjoys fishing.



MAINTENANCE

JOHN WARREN

John has been with the Maintenance Department for two years. His responsibilities involve the general maintenance and upkeep of all T'Sou-ke Nation assets, including roadside maintenance, waterworks, social housing, pre-school projects and maintenance of preschool grounds and community buildings. John is an artist, and in his spare time, he enjoys carving, fishing, hiking and baseball.

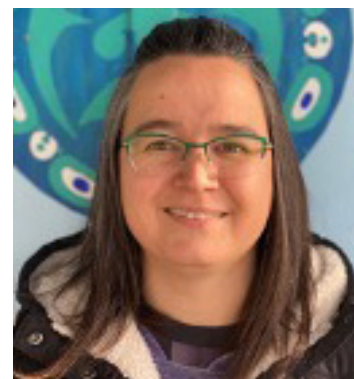




SUM SHAT HUT LELLUM

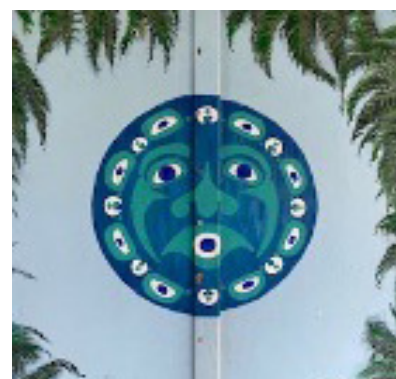
JEN DUMONT - *Early Childhood Educator and Program Manager*

Jen has been supporting the learning and development of T'Sou-ke's pre-kindergarten youth for over 20 years in the Early Childhood Educator and Program Manager role. Jen's work includes providing a stimulating, caring, inclusive, and safe learning environment. Her responsibilities include planning, preparing, and implementing a quality play-based curriculum to foster physical, cognitive, and emotional-social development. In her spare time, Jen enjoys crocheting and cake decorating.



HAILEY RIDLEY - *Pre-school Language and Culture Assistant*

Hailey has been with Sum Sha Thut Lellum short term as the Pre-school Assistant. Hailey's responsibilities include preparing and planning language and cultural activities for the children. She is working on finishing her schooling and will be going to work in the health field at the end of this school year. Hailey enjoys being active and playing sports in her spare time, including baseball.



YOUTH CENTRE

BRANDY DANIELS - *Cultural Youth Worker/MCH*

Brandy has served as the Nation's Cultural Youth Worker for two years. Her responsibilities include designing and implementing a wide variety of recreation, sports, educational and cultural activities for youth that promotes their physical, mental, emotional, cultural, and spiritual wellbeing. Brandy deeply enjoys providing opportunities for youth to connect and have fun – camping, arts and crafts and adventure programs are just a few of the activities that the Youth Centre hosts. Brandy completed the Emergency Child Care First Aid and CPR/AED Level B.





A YEAR IN REVIEW 2020/21

The T'Sou-ke Government and staff have been active this past year working for the Nation's advancement and supporting the members through the challenges of living during a pandemic.

Here are some highlights of the actions being taken across the Nation to achieve economic, social, and cultural prosperity.



FISHERIES AND MARINE

- Upheld the annual tradition of catching and distributing fish to T'Sou-ke members - canned sockeye and fresh coho
- Helped set up the oyster farm
- Built and installed smolt trap on Muir Creek and conducted a habitat assessment on Muir Creek
- Participated in stream walks, gillnetting, beach cleanup, water sampling, and worked with the guardians to conduct boat and ground patrols
- Welcomed two new Guardian workers
- Collaborated with West Coast Marine Response Corporation (WCMRC) and Canadian Coast Guard to develop Geographical Response Strategies (GRS) within the Nation's territory to protect sensitive sites for multiple types of spill response
- The Marine team took Incident Command Training and Spill Response Training.
- Participated in the Clean Coast, Clean Waters Initiative and cleaned beaches in the harbour, basin, and from Long Spit to Jordan River
- Developed projects with Parks Canada and the Salish Sea Initiative on the new ways to protect the Southern Resident Killer Whales
- Worked with Marine Labs by deploying, maintaining, and monitoring the five buoys throughout the T'Sou-ke marine territory, which provide wind, wave, air temperature, salinity, and GPS data
- Collected data to analyze and report findings on baseline coastal and marine data, using a blend of traditional knowledge and remote sensing technologies
- Continual collaboration with multiple government and provincial agencies
- The completion of drone training allowed for the capturing of our work and retention of data.
- Establishment a marine office on McMillan Road created ongoing capacity by utilizing technology, truck, and equipment trailers
- Utilized general office equipment to conduct daily operations and address emergencies

T'SOU-KE OYSTER FARM UPDATE 2021

- After receiving funding from Fisheries and Oceans Canada (DFO) to install and test a new oyster farming system from New Zealand, the work on the Flip Farm began
- T'Sou-ke Nation staff assembled over 7000 hexyl plastic oyster farming baskets. In February and March, these baskets were installed onto pre-existing longlines at the Nation's oyster farm in the Sooke Basin. During this time, the seeding process at the Flip Farm started with 1 million hatchery-reared oyster seeds from Bamfield, BC. The oysters were sampled and monitored for growth performance in the spring and summer
- The farm crew managed the equipment and machinery for the new farm system. The staff was trained to flip the oyster baskets and lines for drying, loading, and unloading stock from lines. In October, the first batch of the oysters met the market size requirements. The oysters show excellent growth rates and development. The second round of seeding took place in August. Once the seeds reach the desired size, they will be moved to the farm lines
- In addition to the oyster farm, the nation created a water sampling program in partnership with Environment and Climate Change Canada (ECCC). The program was designed to determine the water quality in the Sooke Basin and its suitability for shellfish harvesting
- A re-classification of the Sooke Basin by Environment and Climate Change Canada (ECCC) could dramatically increase the profitability of shellfish farming in Sooke and enable local processing and sales by the Nation. The work is set to continue into the fall
- The Oyster farm employs two full-time deckhands and anticipates hiring more employees this year



HEALTH

As the pandemic impacts our programming, our offices remain closed. We continue to provide virtual programming and some in-house programming for our members both on and off-reserve

- Offered virtual health programs - yoga, fit flow yoga, rise & shine full-body training and boot camp classes continue to be held weekly
- The team hosted weekly virtual health talks on topics such as osteoporosis, medication management, cancer prevention, sleep support, fasting and gut health, respiratory infections, eczema and skincare conditions
- The team hosted summer and winter health challenges to promote physical fitness and connection. It was a fun way to engage our members with the staff
- The team organized and hosted monthly virtual Doctor Day for the Elders and members
- This fiscal year brought in the introduction of the COVID-19 vaccine
- The health staff conducted many successful vaccine clinics
- Updates were made to the nation's sites with COVID-19 information throughout the fiscal year
- Medical kits and thermometers were delivered to each home on reserve as part of COVID-19 measures
- Footcare Clinics were organized monthly in-house
- Immunizations for infants and school-age children against influenza were organized and administered by the nursing staff
- Continual utilization of our Coast Salish Wellness Workers as they delivered new programming promoted through the XPEY Wellness Site
- Language and wellness seminars, Indigenous parenting, and dietician workshops were held

FORESTRY / ENVIRONMENT

- The team conducted broom removal at the McMillan Field and burned the broom and piles on our woodlot.
- 16,170 tree seedlings were planted on the woodlot
- 3,990 tree protectors were placed on the cedar seedlings and grass seeds were scattered along the ditches
- For our members, the team cut and split the firewood we received from the Highway 14 project
- The fall dam brushing in the Capital Regional District Watershed was completed



LANDS

- The Lands Use Plan was completed and presented to the Chief and Council
- Reviewed and responded to requests for permits, land-related engagements, and rezoning applications for and around the traditional territory
- Lands Committee meetings continue to occur
- A request for proposal has been issued to hire a Lands Governance Director
- On Earth Day, we had garbage bins available for members to dispose of refuse on their properties
- The team is working with Indigenous Services Canada (ISC) and engineers to finalize a funding application for the Sanitary Sewer Project starting on IR #2. We hope to secure funding by 2023



LADYBUG GARDEN

- The team searched for funding opportunities to grow food, host outings, and other related activities in the new season
- Seeds for the new season were planted inside under grow lights
- Renovations began on the inside and outside of the greenhouse
- We took out rotten beds, cleared weeds and debris around the area, and remade a planting area
- Seedlings were maintained until, they were ready to be put out under lights
- The outside of the greenhouse was cleaned and prepped for planting
- The team started a garden plot layout for seedlings and fruits (all plants are going to be in movable pots)
- Planning commenced with youth workers and the health group to organize outings, gatherings, and youth activities
- Collaborated with the cooks and health workers to strategize planting requirements for the season
- Outlined the position of the garden plots in the greenhouse
- Organized pest maintenance inside the greenhouse (cleaned the new growing areas)
- Prepared to forage for fruits, medicinal plants and teas, and other usable native plants for spring, summer and fall gatherings



SUM SHA THUT LELLUM

- Continues to serve Pre-Kindergarten students (children aged 3-4 years)
- Worked throughout the pandemic to ensure the children's learning environment was safe and adhered to COVID-19 protocols
- Implemented a new and enriched curriculum honouring T'Sou-ke traditional knowledge, culture and the SENĆOŦEN language
- Received funding to install an indoor classroom reading nook
- Received funding to replace damaged toys and books damaged from excessive disinfecting
- Organized the storage area and toys to make the site more efficient
- Completed an outdoor play river and Elder's shelter in the outdoor classroom by applying protective stain to wood, adding tire seats for students, and installing little tike tugboats in the river



YOUTH DEPARTMENT

- Fostered the ongoing partnership with UVic STEM sessions
- Partnered with Sooke Regional Library to host a monthly online book circle and craft
- Connected with the Construction Foundation for carving workshops (youth carved a paddle pendant)
- Arranged the Read in the Park Days with Frontier College
- Coordinated take-home learning kits and books
- Hosted and co-created the Youth Winter Online Challenge with the health department
- Partnered with Xpey` Wellness for youth to attend an archery day camp
- Attended the She Kicks festival with UVic Vikes and took nature learning walks and hikes with knowledge keeper Christine
- Focused learning on the traditional medicine plants, salmon spawning and crab raking with knowledge keeper John
- Hosted an event for youth to go tubing through the Cowichan River and enjoy swim days at KWL-UCHUN (the spring salmon campground)
- Assisted the fisheries department with the beach day clean up
- Hosted an arts and crafts session and showed youth how to make Christmas swag
- The youth hosted the Halloween party
- The team arranged for youth to attend the home alone course at the Seaparc Leisure Complex
- An on-reserve school bus reservation for youth was created
- Nineteen life jackets for youth were attained
- Fifteen wellness bags for the nation's members were attained



HOUSING

- The Housing Coordinator retired this year
- A new maintenance team was introduced to the tenants, and inspections of the social houses were conducted to create a new maintenance plan
- Our team is working toward a new three-year maintenance plan, to be finalized in 2022.
- Administration continues to work with members on new housing construction and renovation applications



ADMINISTRATION

- Worked in collaboration with the Chief and Council to inform and educate the community through the changes presented by the pandemic restrictions
- Provided programs to the community under the ever-changing pandemic restrictions
- To boost morale, the Administration team held three different virtual staff events and, in a COVID-safe manner, two in-person events
- Started the implementation of Chief and Council's Strategic Plan
- Collaborated with Parent's Legal Center (PLC) to set up a workstation in the board room to allow members needing access to a computer to have meetings with PLC/Lawyers and to attend court proceedings virtually
- Held an open house for the community on the new Community Health Complex and Siasun Park Development
- Maintained a virtual connection with the community through Facebook and the newsletter
- Remained accessible to the members by providing an open-door policy



ECONOMIC DEVELOPMENT

- Reorganized the DAXET Development Corporation, enabling it to structurally enter into agreements and partnerships for the growth and sustainability of the T'Sou-ke Nation's economy
- Completed the negotiation with MOTI, which resulted in Nation receiving:
 - \$400,000 in direct compensation (an additional \$55,000 in negotiation costs)
 - \$60,000 from timber sales
 - 30,000 m3 of Blast Rock worth a minimum of \$300,000
 - an option to build a planned, controlled intersection at Idlemore Road
 - an option to build a planned Park n Ride Upgrade at Sooke River Road
- Began the negotiation process to acquire lands identified on Kaltasin Road
- Installed the first block of Flip Farm equipment for the Oyster Farm and installed 1.1 M oyster seed
- Received second round of capital funding (\$435,000) to purchase grader/sorter, new outboard engines, a working platform, and other equipment integral to the long-term operation of the farm
- Began the feasibility study for the Phase 2 Commercial Development on IR#1 with a completion date of March 31, 2022
- Developed options for the Sanitary Sewer Project that would clean up septic fields on IR #1 and the Kaltasin peninsula, creating an opportunity to develop commercial land on IR#1. The options include:
 - a revenue generation model utilizing financing from the Canada Infrastructure Bank
 - partnering with the District of Sooke on an infrastructure grant through Investing in Canada Infrastructure Program (ICIP)
- Completed the detailed Design for the Community Complex and Health Centre, presented to the Nation on October 21, 2021, and secured additional funding for the project from Indigenous Services Canada (ISC) and Western Diversification
- Began negotiations with Butler Aggregate on a Rock and Aggregate Marketing Agreement for the blast rock received from the MOTI agreement and the aggregate on IR#1, which will need to be removed for the construction of the Community Complex and Health Centre and Phase 2 Commercial Development



FINANCIAL SUMMARY 2020/2021

WHAT IS THE AUDIT?

- The Audit is a snapshot of our Financial Position for a fiscal year and in this case as of March 31, 2021 (Our fiscal year is April 1 – March 31).
- It is a systematic and independent examination of books, accounts, statutory records, documents, and vouchers of the organization.
- The Audit also provides an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increasing accountability to the Band Membership from the Chief and Council.
- The Audit is a yearly requirement for our major funders such as Indigenous Services Canada (ISC) and Canada Mortgage & Housing Corporation (CMHC).

SECTIONS OF THE AUDIT:

There are five sections to our Audit:

1. A Consolidated Set of the Statements for posting purposes (The main parts to this section are included in this Annual Report)
2. A Schedule of Remuneration and Expenses (chiefs and councils & unelected senior officials)
3. A Schedule of Revenue and Expenses required by ISC
4. A Schedule of Receipts and Disbursements required by BC First Nations Gaming Revenue Sharing Limited Partnership
5. A Financial Statement of the CMHC Housing Program

The full document of Section 1 can be found at the First Nation profile section of the ISC website or can be viewed at the Administration Office. All other sections can be reviewed at the Administration Office.

Name of Auditor: Song Hu/Uvision Chartered Professional Accountants and they are located at 1A-5401 Hamsterly Road, Victoria, BC

Song Hu and her team were hired by the T'Sou-ke Nation Chief and Council to conduct the audit of the T'Sou-ke Nation Financial Statements

CMHC HOUSING PROGRAM

- This program runs based on the CMHC operating agreements.
- There is currently one operating agreement for Phases IV - IX of housing. This program allows us to set the rents based on our budget calculations for the year ensuring that budgets are balanced
- Song Hu also provided an Independent Auditor's Report for the Section 95 Social Housing Operation of T'Sou-ke Nation
- T'Sou-ke Nation currently holds mortgages for 6 Phases of social housing. The next mortgage is due to be completed in 2023.
- The T'Sou-ke Nation also holds Ministerial Guarantee Loans for individuals who qualify for a mortgage through a financial institution.
- The band has a contingent liability (see the statements in the administration office for amount) for various on-reserve housing loan guarantees

A detailed look at the Statement of Revenues and Expenses for the Operating Agreement can be viewed at the Administration Office.

ECONOMIC DEVELOPMENT

- The T'Sou-ke Development Corporation has changed to The Daxet Development Corporation (DDC) and T'Sou-ke Nation holds 100% ownership. The purpose of the DDC is to participate in business opportunities generated by economic and resource development activities.
- The TFN has invested over \$1.9 million in the development of a building complex that is home to a gas station and Tim Horton's franchise. The overall results are reflected in the consolidated financial statements and the DDC files its own income tax return.

FINANCIAL POSITION

- The funding agreement requires Indigenous Services Canada (ISC) to evaluate our financial position.
- Overall, by our assessment, our adjusted financial ratios have been deemed favourable.

Our liquidity = 21.54 (Less than 0.90 is considered Unfavourable.)

(Liquidity Ratio calculates whether TFN has assets sufficient to cover liabilities. TFN's current years is 21.54, which is favourable and indicates good short-term financial health.)

Sustainability (Net Debt) = 12.46 (Less than 0.50 is considered unfavourable.)

(Sustainability Ratio calculates whether TFN's ability to service operational and capital obligations over the long term. TFN's current year is 12.46, which is favourable and indicates good long-term financial health.)

Working Capital to Revenue = 1.05 (Less than -0.08 is considered unfavourable.)

Note: These ratio calculations are estimates only. ISC's calculations may vary from ratios stated above.

The logo of T'SOU-KE First Nation is located in the top left corner. It features a stylized black and white design on a red background, depicting a traditional canoe with several figures inside, and a large, stylized eye or face above the canoe.

INDEPENDENT AUDITOR'S REPORT & STATEMENT 2020/21

T'SOU-KE FIRST NATION
Consolidated Financial Statements
Year Ended March 31, 2021

FULL STATEMENTS AVAILABLE AT THE OFFICE FOR VIEWING

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of T'Sou-ke First Nation and all the information in this report are the responsibility of management and have been approved by the Chief and Council of T'Sou-ke First Nation.

The 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 judgments. 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 T'Sou-ke First Nation Council 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 Band's assets are appropriately accounted for and adequately safeguarded.

The T'Sou-ke First Nation Council is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Chief and Council meet periodically with management, as well as the external auditors, to discuss internal controls over the 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 auditors' report. The Chief and Council takes this information into consideration when approving the financial statements for issuance to the Members. The Chief and Council also appoint the engagement of the external auditors.

The consolidated financial statements have been audited on behalf of the members by Uvision Professional Corporation, in accordance with Canadian public sector accounting standards. Uvision Professional Corporation have full access to the Chief and Council.


Chief


Councillor


Councillor

Councillor

Sooke, BC
October 07, 2021

INDEPENDENT AUDITOR'S REPORT

To the Members of T'SOU-KE FIRST NATION

Report on the Consolidated Financial Statements

Qualified Opinion

We have audited the consolidated financial statements of T'SOU-KE FIRST NATION (the First Nation), which comprise the consolidated statement of financial position as at March 31, 2021, and the consolidated statements of operations and accumulated surplus, changes 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the First Nation as at March 31, 2021, and the consolidated results of its operations and consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

T'Sou-ke First Nation holds investments in business enterprises and limited partnership. We were unable to satisfy ourselves as to the carrying value of one of these investments because the 2021 financial information had not made available during the audit process. Consequently, we were not able to determine whether any adjustments might be necessary to the recording of this investment, the net income or loss derived from this enterprise for the year ended March 31, 2021.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the First Nation in accordance with 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 qualified audit 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.

Independent Auditor's Report to the Members of T'SOU-KE FIRST NATION (continued)

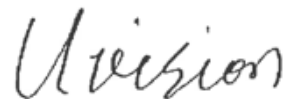
Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 auditor's 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 auditor's 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.

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.

The logo for Uvision, featuring the word "Uvision" in a stylized, handwritten-style font.

Victoria, British Columbia
October 7, 2021

CHARTERED PROFESSIONAL ACCOUNTANTS

T'SOU-KE FIRST NATION
Consolidated Statement of Financial Position
March 31, 2021

FINANCIAL ASSETS

Cash (Note 3)	\$ 5,947,660	\$ 4,419,213
Ottawa Trust (Note 6)	2,726	2,689
Accounts receivable (Note 4)	1,800,202	1,772,443
Investment in First Nation business enterprises (Note 5)	2,399,841	1,924,694
	<u>10,150,429</u>	<u>8,119,039</u>

LIABILITIES

Accounts payable (Note 8)	359,045	738,215
Long term debt (Note 9)	455,088	565,463
	<u>814,133</u>	<u>1,303,678</u>

NET FINANCIAL ASSETS

<u>9,336,296</u>	<u>6,815,361</u>
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NON-FINANCIAL ASSETS

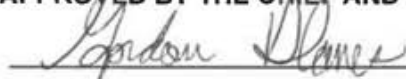
Prepaid expenses	34,456	20,297
Tangible capital assets (Note 7)	2,529,315	1,901,926
	<u>2,563,771</u>	<u>1,922,223</u>

ACCUMULATED SURPLUS (NOTE 10)

<u>\$ 11,900,066</u>	<u>\$ 8,737,583</u>
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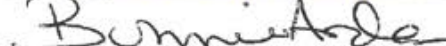
CONTINGENT LIABILITIES (Note 11)

APPROVED BY THE CHIEF AND COUNCIL

 Chief

____ Councillor

 Councillor

 Councillor

T'SOU-KE FIRST NATION
Consolidated Statement of Operations and Accumulated Surplus
Year Ended March 31, 2021

	Budget (Unaudited)	2021	2020
REVENUES			
Total ISC Revenue	\$ 1,465,273	\$ 2,011,377	\$ 1,548,501
Canada Mortgage and Housing Corporation	179,300	190,589	108,365
Federal - Other	1,241,034	1,251,024	1,485,457
Provincial	10,000	12,585	41,517
Ottawa Trust	630	648	635
Rental	168,690	193,504	191,775
Other	4,701,642	5,039,237	3,652,535
Equity in earnings (loss) of business enterprises	-	475,147	(5,219)
	<u>7,766,569</u>	<u>9,174,111</u>	<u>7,023,566</u>
EXPENSES			
Band	4,989,462	3,166,071	2,663,477
Health and social services	1,692,434	983,734	1,117,166
Education and training	802,463	691,075	509,702
Public works	960,155	739,367	439,552
Capital projects	35,808	35,808	172,608
Housing	143,111	395,573	330,660
	<u>8,623,433</u>	<u>6,011,628</u>	<u>5,233,165</u>
ANNUAL SURPLUS (DEFICIT)	(856,864)	3,162,483	1,790,401
ACCUMULATED SURPLUS - BEGINNING OF YEAR	8,737,583	8,737,583	6,947,182
ACCUMULATED SURPLUS - END OF YEAR (Note 10)	<u>\$ 7,880,719</u>	<u>\$ 11,900,066</u>	<u>\$ 8,737,583</u>