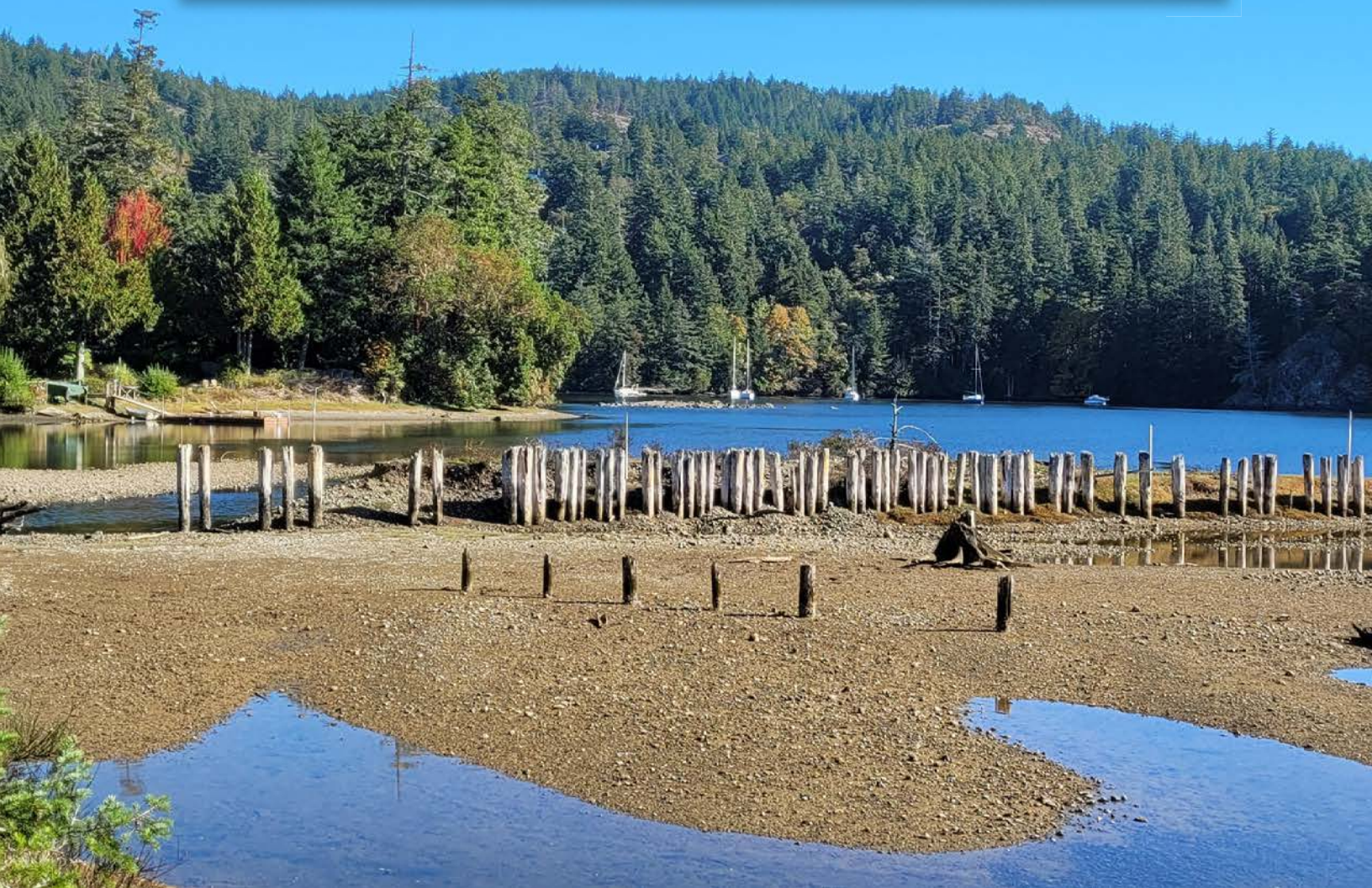




ANNUAL REPORT 2021/22

TABLE OF CONTENTS

CHIEF AND COUNCIL OPENING STATEMENT	3
T'SOU-KE NATION ADMINISTRATOR OPENING STATEMENT	4
T'SOU-KE NATION VISION STATEMENT	5
MEET T'SOU-KE NATION STAFF	6
A YEAR IN REVIEW	13
FINANCIAL SUMMARY	26
INDEPENDENT AUDITOR'S REPORT & STATEMENTS	28



CHIEF'S OPENING STATEMENT

On behalf of Council, I am pleased to present the 2021/22 Annual Report for the T'Sou-ke Nation. This is our third consecutive year releasing an annual report and sharing news of our collective successes with the community. I hope you enjoy reflecting on the good work that has been done and share in our optimism about where T'Sou-ke Nation is heading in the future.

As a community we have covered a lot of ground over the last year, moving beyond the pandemic and getting out on the land and back to the rhythm of our day-to-day work and purpose. Taking care of our lands, resources and community is not just something we do, it is who we are.

One of the many highlights of this year was our Nation's involvement in the largest on-going marine rehabilitation initiative in the history of the planet. For the second year in a row, we participated in the Clear Coast, Clean Waters project and together with Scia'new Nation and the BC Government we removed over 10,000 kilograms of harmful marine debris from over 54 kilometres of our shared shorelines and territory. These efforts have helped to restore some of the natural habitat of many keystone species like herring, bivalves, and crabs while also creating employment opportunities for our members and other coastal communities.

As stewards of these lands and resources, our approach is holistic. Environmental restoration and enhancement activities are not enough, we must also continuously look ahead and prepare for the future and the challenges brought about by such things as climate change, development and increased marine traffic. I am incredibly proud of the T'Sou-ke Environmental Stewardship team for hosting the first ever First Nation-led spill response training exercise and for bringing important government and industry partners together to discuss how T'Sou-ke Nation can assist in, and lead, various elements of marine incident response and recovery. Through the use of data, science and emerging technologies we can reduce the risk to our coastal waters and shorelines and sustain our traditional food sources for generations to come.

Over the past year we continued to provide important health and social services to our members, Elders and youth and slowly transitioned back to more in-person programming. We entered into the final phase of the T'Sou-ke Housing Solutions Lab which has allowed us to explore the complex relationship between community wellbeing, housing, healthy ecosystems and land-base. These conversations have enabled us to lay the groundwork to ensure that our children and their children will always have a place to call home within their traditional territory where their physical, social and spiritual needs can be met.

We know that we are stronger when working in partnership. This year our Nation and the District of Sooke reaffirmed our shared commitment to working together to foster economic, environmental and social prosperity for both our Nation and the citizens of Sooke. We continued to work with both the provincial and federal governments as well as other research and science-based organizations to learn more about our lands and resources and ways we can ensure shared, long-term prosperity and success.

I want to take this opportunity to thank T'Sou-ke staff and administration for their hard work and continued dedication to serving the community. I look forward to continuing to work together to build a sustainable, healthy and vibrant Nation.



CHIEF GORDON PLANES



ADMINISTRATOR'S STATEMENT

Wow another year has gone by! I am here again sharing the sentiments of the Chief, and pleased to present the 2021/22 Annual Report. As always, it is a pleasure to serve T'Sou-ke First Nation as its Administrator.

The Administration team and our Leadership have been busy this past year, with the creation of Council's Strategic Plan, the staff and I have been busy incorporating key elements into our various operational plans.

A Compensation Analysis was conducted to ensure that our employees are being treated equitably and competitively, based on objective market research and the Nation's ability to pay. We have a desire to attract and retain talent and to build capacity for current and future positions and Nation needs. Our goal is to create employment opportunities and positions that our own members will want to fill. We have a collective responsibility to foster a work environment that retains the talents of our members and provides a place for our youth to come back to and find meaningful work once they have finished their educational pursuits.

As we continue to see growth in our membership, we have realized that new members often need additional support and context to understand some of our shared history and how we have gotten to where we are today. We are committing to creating communications to help educate new and existing members on our programs and services. I encourage you all to take the time to become involved by connecting with us through our online platforms, from the information provided in the newsletters and our website.

After many months of posting for a Land Governance Director we pivoted and made the decision to work with a group and selected Two Eyed Seeing Consulting, Therese, and Sam. Therese and Sam will be conducting a review of the department and looking at how we can fill some of the service gaps we have been facing over the year. They have been tasked with bringing on community members to train and build capacity. We look forward to seeing the department grow over the next year.

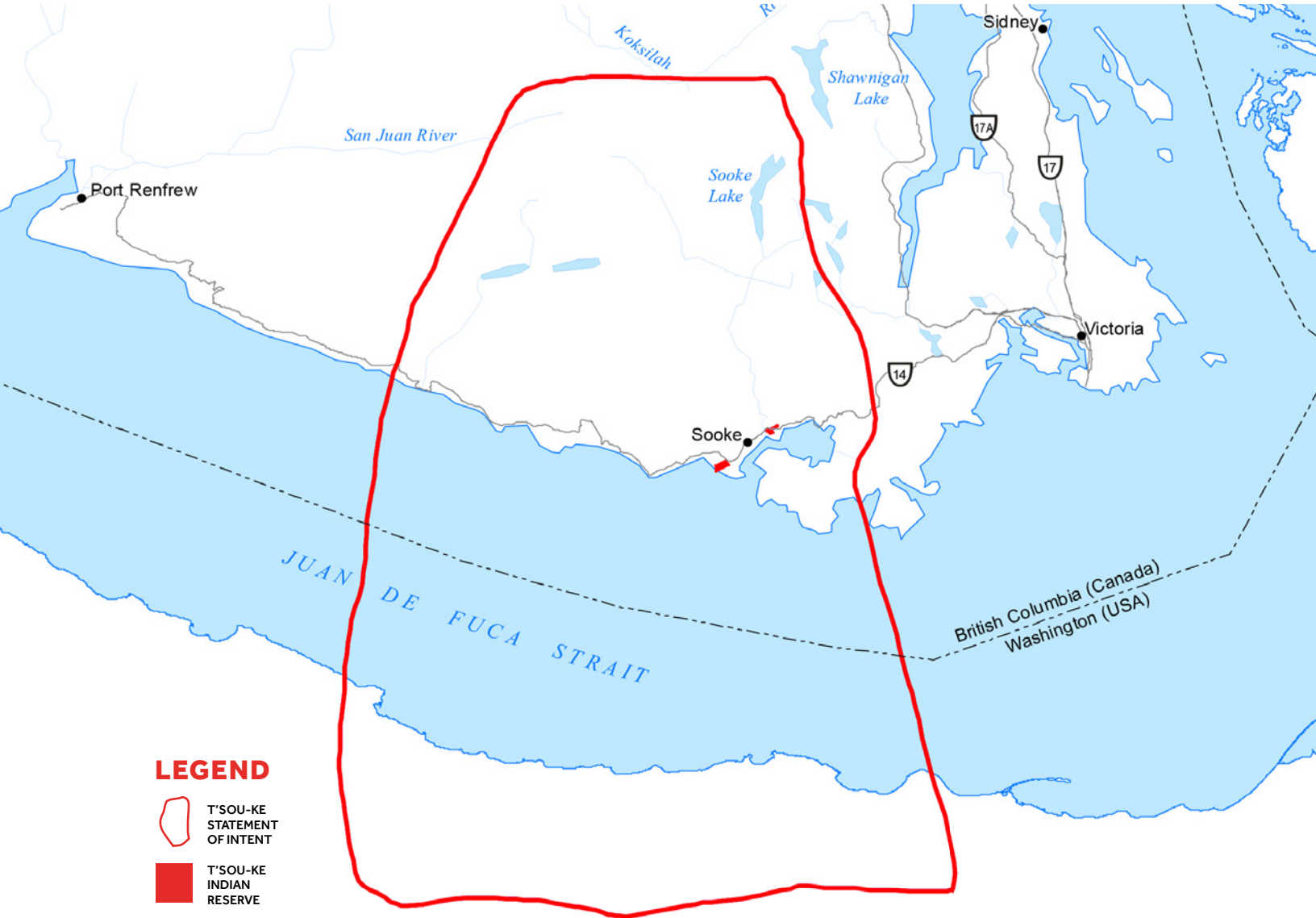
I am excited to share with you all now that the environmental investigations have been completed on IR#2, we were able to get our full submission requirements completed and submitted to Indigenous Services Canada for funding. I feel very confident that we will be funded for the project and this work will start next fiscal. Nice to see this making so much movement as it has been ongoing for the past 10 years.

On behalf of the staff, again we are grateful to have the opportunity to serve our Nation's members and leadership. We look forward to continuing to work with all of you throughout the coming year.



A handwritten signature in black ink, appearing 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

297
REGISTERED
MEMBERS

125
LIVE ON
RESERVE

172
LIVE OFF
RESERVE

POPULATION
GROWTH OF
6 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, environmental stewardship, enhancement and land management.

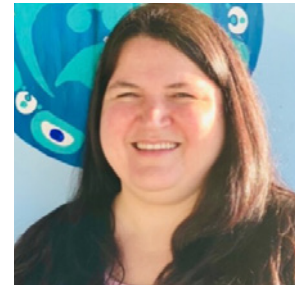
We want to take this opportunity to highlight the T'Sou-ke team and some of the vital work they do for the Nation.

ADMINISTRATION

MICHELLE THUT - Administrator

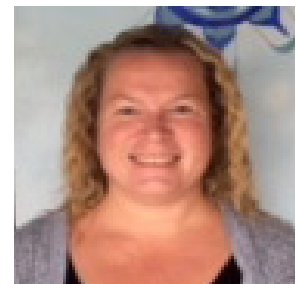
As the Administrator, Michelle works closely and cooperatively with the Chief and Council to provide advice and recommendations on all issues concerning the Nation. She is responsible for overseeing all programs and services created and implemented by the Band Council. These include finance and administration, 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 28 years as the Finance/Human Resource Manager and has enjoyed working with many of our members, Chief and Council, and employees of the Nation. Her responsibilities include financial planning and bookkeeping, reporting, budget forecasting, payroll, proposal writing, preparing quarterly financial reports and working with the Auditor for the Annual Year End Financial Statements. In conjunction with Michelle, Sandra is also the Indian Registration Administrator for membership and status needs and is incredibly happy to say with the new legislation changes that we have been fighting for, our membership has greatly increased over the past year. They both also share the Education Coordinator responsibilities for Elementary and Post-Secondary students in ensuring that they are getting what is needed for their success. Sandra enjoys spending time with family whether it is playing baseball, camping, or watching her kids play sports.





TARA JENSEN - Finance & Administration Assistant

Tara has been working for T'Sou-ke Nation as an Assistant to the Administration and Finance Departments for two and a half years 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 with her grandson Elliot and spending time with friends and family.



CHRISTINE GEORGE - Manager of the Ladybug Gardens

Christine has worked for T'Sou-ke in various capacities for over 13 years. In her current role as Manager of the Ladybug Gardens, Christine grows all the produce in the garden and arranges hikes and gatherings to bring people together and source medicinal plants and native fruits and berries. Christine is passionate about food sustainability and is frequently writing proposals to secure grants to ensure the greenhouse and garden continue to flourish. Christine loves to host food gatherings (which include Indigenous fruits, berries, medicinal teas, and seafood), going on hikes, and engaging with Elders and youth.



HAILEY GODOLPHIN - Secretary

Hailey started as Secretary in 2021. Her tasks include directing phone calls, maintaining office supplies, and creating monthly newsletters. In her free time Hailey enjoys crocheting and reading.



HEALTH

ROSE DUMONT - Administrative Health Coordinator

As Administrative Health Coordinator, Rose is responsible for planning, developing, and implementing healthcare programs and services for T'Sou-ke community members. In this role, Rose is also responsible for advocating, coordinating, and evaluating health programs and services delivered by external organizations. Rose also ensures that all reporting is completed on time.





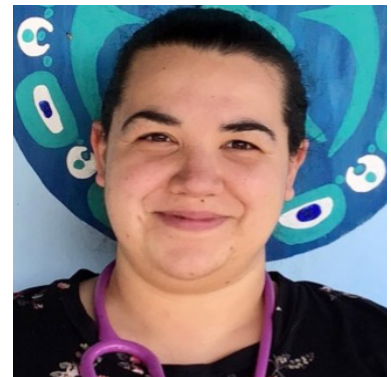
DAPHNE UNDERWOOD -
Community Wellness Worker

Daphne has been a Wellness Worker with the T'Sou-ke Health Department for nine 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. Daphne enjoys taking short road trips out of BC and loves going to beaches and collecting unicorns in her spare time. 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 two and a half years. Some of the health services Jennifer offers include home visits, health assessments and referrals, wound care, support and management, 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.



MARINE / ENVIRONMENT

**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 and cross-cutting project plan to achieve synergies and efficiencies between the CDCR and the many other initiatives that are underway, including the Oceans Protection Plan (OPP), Trans Mountain Expansion Project (TMEP) conditions and accommodations, and other areas of marine safety and environmental significance to T'Sou-ke Nation.





LANDS

SAM COGGINS, PHD RPF - Assistant Lands Manager

Sam has worked for T'Sou-ke Nation since March 2022. He works on referrals received by industry and governments, lands issues and complaints, and establishing day-to-day processes for the Lands Department. Sam has worked in First Nations communities in lands and resources capacity since 2011, and also in consulting and for the provincial government. He has a PhD and a Bachelor's degree in Forest Resources Management from the University of British Columbia and is a Registered Professional Forester in British Columbia.



THERESE HAGEN - Lands Department Support

Therese has worked with T'Sou-ke Nation since March 2022. She works on strategic-level policy and laws, and with the Lands Committee. She brings experience from the private sector, provincial government, and First Nations government administrations. She has worked in policy analysis, government communications, hospitality and tourism, health administration, and First Nations Administration. She has a degree in Political Science from the University of Victoria.



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 as they arise. In his spare time, Larry enjoys fishing.



MAINTENANCE

JOHN WARREN

John has been with the Maintenance Department for three 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. We would like to congratulate John for completing his Small Water Systems Certification this past year.



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 quality, play-based curriculum to foster physical, cognitive, and emotional-social development. In her spare time, Jen enjoys crocheting and cake decorating.



SOLEIL SAXELBY – ECE Assistant

Soleil is a certified ECEA with a passion for teaching. Soleil looks forward to continuing her studies and furthering her knowledge working with Jen. Outside of teaching Soleil enjoys spending time with her family and exploring our island.



YOUTH CENTRE

BRANDY DANIELS - Cultural Youth Worker

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. We would like to congratulate Brandy for completing the Emergency Child Care First Aid and CPR/AED Level B.





A YEAR IN REVIEW 2021/22



The T'Sou-ke Government and staff have been working hard to protect and enhance our lands, resources and community. Here are some highlights of the actions being taken across the Nation to achieve environmental, economic, social, and cultural prosperity.



FISHERIES, MARINE AND GUARDIAN PROGRAM

The team has grown to support many projects and initiatives from the marine to the terrestrial environments, collecting data and learning more about how the Territory has evolved and how anthropogenic (human-caused) and naturally occurring stressors have impacted the environment. The data and knowledge gained will help inform future risk-based decisions and stewardship strategies. Over the past year, the team has built strong collaborative relationships with a variety of partners including the federal and provincial governments; academia and researchers; innovators and technology partners in the Blue Economy; non-governmental organizations; and other First Nation marine stewards.

Here is some of the projects the stewardship and guardian teams participated in the last year;

- *DFO Ghost Gear Retrieval Project in the Harbour and Basin where Nation members Milynda White and Joanne Routhier utilized their diving skills to find everything from tires, shopping carts, engines, and a ton of crab traps.*
- *The team participated in the Province's Clean Coast, Clean Waters beach cleanup that cleaned roughly 60 kms of shoreline and collected over 10,000 kg of debris.*
- *Through the Canadian Coast Guard Co-Development of Community Response, T'Sou-ke Nation hired 2 Marine Liaison Officer to support the advancement of T'Sou-ke's nation-to-nation relationship with the Canadian Coast Guard and other Federal Departments/Agencies in the areas of marine safety and emergency preparedness. The team supported the Environmental Response Unit responding to the M/V ZIM KINGSTON fire off Constance Bank and several other smaller incidents in the Juan de Fuca Response Area. Additionally, the team supported the design and planning of Exercise SNEKE 2022, a full-scale multi-agency, whole-of-government marine emergency preparedness exercise co-sponsored by the Canadian Coast Guard and T'Sou-ke Nation scheduled in September 2022.*
- *Through the Transport Canada Marine Safety Equipment and Training initiative, equipment was procured and training offered to T'Sou-ke Nation members to enhance vessel and personnel's safety.*
- *Through the Parks Canada Southern Resident Killer Whale initiative, the team obtained a new 27 ft multi-purpose research and stewardship vessel developed a digital common operating picture to support surveillance, monitoring, decision-support and operational response to SRKW and vessel interactions.*
- *Through the Department of Fisheries and Oceans Salish Sea Initiative, the team established a Field Station which includes 2 ATCO trailers, solar power and extensive equipment. While initially envisioned to be located at Muir Creek, due to delays negotiating an access agreement with the property owner at Muir Creek, the decision was made to relocate the Field Station on McMillan Road.*
 - *The Field Station will facilitate marine research, education, and stewardship activities, while serving as a research facility base to support marine field work for staff. Additionally, through the Salish Sea Initiative, data continues to be collected from the yellow 'Marine Labs' buoys at 5 locations extending from Sooke Basin to Muir Creek. These buoys collect wind, wave, conductivity, salinity, temperature and most interestingly waves which is mainly the purpose of the buoys as they are able to distinguish between a vessel generated wake and a wind generated wave. All of this data is monitored by the team to understand the cumulative effects of human behavior and naturally occurring events.*



CONT'D

- *Through the Natural Resources Canada Terrestrial Studies Initiative, the team is improving understanding of land and cumulative impacts on traditional land use. The outcomes of the Work Plan will support education, local job opportunities and contribute to economic and social opportunities.*
- *Through the Transport Canada Quiet Vessel Initiative, the team will develop capacity for underwater acoustic monitoring and data analysis. Hydrophone equipment has been procured and the sampling and acoustic inventory of the ocean soundscape will help improve the understanding of noise sources, and develop mitigation measures to address the impacts of underwater vessel noise on the marine environment and vulnerable marine mammals.*
- *Through the Transport Canada Cumulative Effects of Marine Shipping initiative, the team under several micro-projects including developing a framework to better understand coastal ecosystems and the potential effects of regional marine shipping activities on the environment and the people surrounding it; developing an integrated co-management protocol and tool kit that integrates traditional knowledge with a modern integrated, systems approach to understand and manage the cumulative effects of marine-related activities and stressors.*

Additional, this year the Guardian's Team has also worked in partnership with various other departments to take care and protect T'Sou-ke land and resources. Highlights from this work include:

- *Working in partnership with various departments to restore and monitor water quality at Muir's Creek (CHEE-A-NUN).*
- *Monitored projects like Ground Penetrating Radar for preliminary construction at the sandpit.*
- *Helped community members with archeological remains found on the beach and helped to honor our ancestral findings according to protocol.*
- *Worked to maintain the Lazzar graveyard, helped with road maintenance, created reports and maps for forestry, explored traditional language barriers.*
- *Received training to respond in emergencies and natural disasters.*
- *created maps to manage natural resources, assisted with land referrals, learned about invasive species management, trained to fly drones for photogrammetry/geo-spatial use, test fisheries in the basin/harbor, beach seine test fishery.*

The fisheries team has also been busy out on the water, highlights include:

- *Upheld the annual tradition of distributing food fish to T'Sou-ke members – fresh halibut and sockeye*
- *Participated in stream walks, beach clean-up, water sampling, worked with the Guardians, doing boat and ground patrols*
- *Worked with DFO to do gillnetting of smolts in the basin*
- *Completed ROV, CTDS, and First Aid training*
- *Did recognizance on Muir Creek*
- *Purchased small skiff and zodiac for river work*



OYSTER FARM

- The Oyster farm received a second round of DFO funding to continue to develop the farm around the flip farm system installed in 2021. These funds have been allocated to increase farm efficiency through mechanisation. Oyster size grading equipment has been shipped to T'Sou-ke from France and a new floating platform has been constructed to allow fast grading operations on the water.
- After commencing harvest of the farm's first flip farm crop in spring 2022 continuous harvesting was undertaken weekly through the summer. Market testing of the product has proven very successful and demand for the high-quality oysters is currently far beyond supply.
- The third round of seeding was undertaken in August and September 2022, with successful transfers of over 1.4 million seed oysters, and with high survival the farm crew expect to see a doubling of harvest numbers between 2023-2024.
- DFO funds have been cleared for 2022-23 to further build out the flip farm lines at the farm, doubling the current capacity. This new equipment will be received late 2022 and installed in spring 2023.
- The farm will build staff capacity along with production and we expect to hire 2-3 full time farm staff to assist in running the new farm lines over the course of 2023.
- With an incredibly dry summer and fall so far, we await late fall rainfall to continue adding data for our Environment and Climate Change Canada (ECCC) water quality monitoring program. This data will be submitted to the program in spring 2023 to determine potential for reopening the Sooke Basin for direct harvest of shellfish.
- Continued the redevelopment of the T'Sou-ke Nation oyster farm, including:
 - Restocking the farm with 1,000,000 oysters
- Through ADS funding program purchased more capital equipment to support oyster operations
- Initiated an oyster test harvest program
- Initiated a water quality testing program with Environment Canada with the goal of re-classification of the Sooke Basin which will allow for direct harvest to processing plant operations



FORESTRY / ENVIRONMENT

The Forestry and Environment team continued to support the Nation and the territory by providing important services year-round. Highlights from this year include:

- *Managed the planting of the tree seedlings on the woodlot*
- *Firewood was obtained and distributed to members*
- *Ran the waste removal and garbage collection program for members. The staff, community and school children participated in community garbage collection.*
- *Partnered with Capital Regional District both during the spring and fall to manage the growth, composition and quality of our forests to meet our current and future needs*
- *Managed and made great progress in reducing and treating the stubborn spread of knotweed within the territory*
- *Worked in partnership with Broom Busters for the removal of broom along the highway portion of IR#1*

In Memory of Gordon Joyce

We want to take the opportunity to honour the life and work of Gordon Joyce. Gordon worked with our staff and Chief and Council for many years in various departments, and sadly, he passed away this year. We recognize his commitment to responsible environmental stewardship and silviculture, as well as his wisdom and gentle way. He will be remembered by those who had the privileged of working with him in the territory and beyond. We are grateful for his contributions and will remember him fondly.

LANDS

- *Established process to review and respond to requests for permits, land-related engagements, and rezoning applications for and around the traditional territory. There have been almost 50 requests of this nature to Lands since March 2022.*
- *Respond to complaints and requests about lands issues on community lands, and work with members on wills, estates, land transfers, and maintain the land registry.*
- *Continue to work with the First Nations Lands Advisory Board to establish process and protocols for Lands-related concerns.*
- *Lands Committee meetings have been held regularly throughout the year. The committee has been focussed on developing laws under T'Sou-ke Nation's Land Code.*
- *A request for proposal for the Land Governance Director was responded to by Two Eyed Seeing Consulting CCC Inc; Sam and Therese began working for Lands in March 2022.*
- *The team is working with the First Nations Lands Advisory Board to obtain funding to remove solid waste from community lands.*



LADYBUG GARDEN

- *As always throughout the year ladybug staff is busy working on funding opportunities and completing reporting requirements.*
- *Started the first of many seeds for the season.*
- *Created a community garden space with new planters, soil and seeds and invited community to participate, having more than 14 families involved.*
- *Started crop number 2 mid April, greenhouse created perfect faster growing and the cucumbers are fantastic as well as the cantaloupe.*
- *Shared bounty of huge cucumbers and a variety of peppers for our community's Aboriginal Day celebration.*
- *Foraged for medicinal teas and fruits throughout the season, however it appears that that the plants are in dire need of water (rain) giving us nothing to harvest but a handful.*
- *Acquired a winter crop to plant so that will be my third planting as I couldn't resist carrots and beets, beans and peas because of the speed they grow.*

An important reminder from the Ladybug Garden that now, more than ever, it is critically important to protect what little we have in our traditional lands as they are and will continue to slowly die off until there is nothing left.



HEALTH

This year, the Health team continued to support members and provide critically important health services both in-person and virtually. Highlights from this year include:

- *Continued to provide virtual programming and some in-house programming for our members both on and off-reserve.*
- *Offered weekly virtual health programs which included yoga, fit flow yoga, rise & shine full-body training and boot camp classes.*
- *Our monthly doctors' clinics slowly switched from virtual to in-house with safety precautions in place.*
- *Organized and hosted these with our regular Physician.*
- *Our Health Staff continued administering Covid Vaccines Clinics, which were very successful.*
- *Updates were made to the Nation's online 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 also organized and administered by the nursing staff.*
- *As part of protection against the wildfire smoke last summer, our staff delivered air purifiers to members' homes on reserve and delivered treat baskets as part of a wellness offering.*
- *Our meals on wheels programs continued throughout the fiscal year.*



SUM SHA THUT LELLUM

This year Sum Sha Thut Lellum continued to provide a warm, healthy and safe learning environment for the Nation's pre-kindergarten students (children 3-4 years old). Highlights of this year and energies include:

- *Working to ensure the children's learning environment was welcoming and safe.*
- *Implementing an enriched nature-based curriculum honouring T'Sou-ke traditional knowledge, culture and the SENĆOŦEN language.*
- *Working with maintenance to clear up outdoor play area and overgrown gardens.*
- *Installed wood chips to keep clear paths areas for safer and greater access.*
- *Organized the storage area and toys to make the site more efficient.*
- *Training new staff and promoting registration.*



YOUTH DEPARTMENT

The T'Sou-ke Youth Centre continues to provide a safe and welcoming place where the Nation's youth can come together to learn about our culture, territory and the world around us. The Centre provides experiential learning opportunities for youth and helps them develop important life skills to support them in their journey to adulthood. Highlights from this year include:

- Continued partnership with UVic STEM (Science, Technology, Engineering and Mathematics) sessions.
- Partnered with Sooke regional Library to host monthly online book read and craft.
- Connected with Construction Foundation for carving workshops. (Youth carved a paddle pendant).
- Arranged read in the park days with Frontier College. Received and delivered take home learning kits and books.
- Hosted / Co-created with Health department the Youth Winter online challenge.
- Partnered with Xpey' Wellness and attended Archery day camp.
- Arranged various Youth field trips and learning experiences such as:
 - She Kicks festival with UVic Vikes,
 - Nature learning walk/hikes with knowledge keeper Christine (learned traditional medicine plants, salmon spawning)
 - Learning crab raking with knowledge keeper John
 - Tubing down Cowichan river and hosted swim days at KWL-UCHUN (the spring salmon campground)
 - Assisting fisheries department with beach day clean up, arts & crafts, learned how to make Christmas swags, Hosted Halloween party
- Arranged for youth to attend home alone course with Seaparc.
- Arranged for youth on reserve school bus registration.
- Assisted youth and parents with registration and pick up of back-to-school supplies provided by Surrounded By Cedar Child & Family Services.
- Assisted youth with resumes, cover letters, and filling out paper work for bursaries, scholarships, and awards.
- Spring Break Science related activities = The youth and I went to visit/learn about these places: Maritime Museum, Victoria Bug Zoo, East Sooke hike with knowledge keeper, Northwest Raptors, Royal BC Museum, IMAX, and Dino Lab.
- Arranged a drum making workshop.



ECONOMIC DEVELOPMENT / INFRASTRUCTURE

This year the the Nation has been hard at work establishing the conditions for long term economic success and sustainability. Highlights from this year include:

- Continued development work on the Community Complex and Health Centre. Completed the Continued development work on the Community Complex and Health Centre. Completed the following tasks:
 - Schematic design
 - Construction Documentation
 - Held a community information session in October 2021 which provided project renderings of the proposed building for community review and comment.
 - Continued exploration of other funding (corporate and government) opportunities to augment existing funding received to date from ISC, FNHA and ICIP.
- Continued the redevelopment of the T'Sou-ke Nation oyster farm, including:
 - Restocking the farm with 1,000,000 oysters
 - Through ADS funding program purchased more capital equipment to support oyster operations
 - Initiated a test harvest program.
 - Initiated a water quality testing program with Environment Canada with the goal of re-classification of the Sooke Basin which will allow for direct harvest to processing plant operations.
- Assisted the District of Sooke in completing an application to the Investing in Canada Infrastructure Program - British Columbia - Green Infrastructure - Environmental Quality that will provide funding to bring the municipal sanitary sewer system to the east side of the Sooke River which allow the connection of IR#1 to the municipal system.
- Completed the restructuring of the DAXET Development Corporation, complete with a new Board of Directors.
- Began work on the feasibility study and business case for the Phase 2 Commercial Development on IR#1 with a planned construction start date of Fall 2024.
- Completed remaining environmental investigations on IR#2 as requirement to receive funding to connect IR#2 to the municipal sewer system and construct a 22-lot subdivision.
- Signed an agreement with Butler Aggregate to remove approximately 13,000 m³ of aggregate and prep the site on IR31 for the Community Complex and Health Centre.
- Initiated a Highest and Best Use Study for 121 Hectares of land in Broomhills that the Nation received through an Incremental Treaty Agreement.

HOUSING

Ensuring access to comfortable and safe housing options for members and future generations is a priority for the Nation. Highlights from this year include:

- *Continued to ensure housing and other shared spaces were cared for and maintenance needs addressed and resolved.*
- *Accepted and processed on-going applications for new housing and renovation programs.*
- *Provided new members with background information regarding the historical opportunities and challenges related to the provision and access to housing within the territory.*
- *Wrapped up the final and fifth stage of the T'Sou-ke Nation Housing Solutions Lab which explored among other things, how members may want to participate in housing discussions and policy conversations in the future. Identifying innovative and culturally appropriate housing solutions for our membership and our future children is a priority for the Nation.*
- *Implemented the work of the T'Sou-ke Nation Housing Solutions lab, looking at the regional approach to housing. Exploring the home and culturally relevant housing solutions. Discussions around what the future of housing looks like in the region and how members can participate. A T'Sou-ke specific survey was conducted to identify housing needs of our members and to identify innovative and culturally appropriate housing solutions not only for the nation but the Sooke Region.*

We will continue to prioritize housing for the community and look forward to exploring how best to implement some of the lessons coming out of our Housing Solutions Lab community discussions.



ADMINISTRATION

- *Worked in collaboration with Chief and Council on our re-opening plan during the lessening of pandemic restrictions.*
- *Worked with staff on programming changes to improve service access and quality as we slowly re-opened.*
- *Planned, hosted and facilitated the Community Health Complex virtual open house and arranged a "Virtual Coffee" for members with Chief and Council.*
- *Ensured Chief and Council stayed aware and up-to-date on the progress and implementation and operationalizing of the T'Sou-ke Nation Strategic Plan*
- *Continued using a variety of communication channels, including Facebook and the newsletter, to connect with the community.*
- *Completed compensation analysis and implemented related changes*
- *Maintained an open-door policy for all members to share their thoughts and learn more about the services and programming available to them.*
- *Helped kick-off the Gazebo project for Siosun*
- *Secured infrastructure funding to upgrade the community's sewers*
- *Explored current and future housing solutions for the Nation*



FINANCIAL SUMMARY 2021/2022

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, 2022 (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 Chief and Council.
- The Audit is a yearly requirement for our major funders such as ISC (Indigenous Services Canada) and CMHC (Canada Mortgage & Housing Corporation) and FNHA (First Nations Health Authority).

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. (Please contact our Finance Manager Sandra Sprinkling)

Our Auditor – Song Hu / Uvision Chartered Professional Accountants, 1A-5401 Hamsterly Rd., Victoria, BC

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

CMHC HOUSING PROGRAM

- This program is run based on the CMHC Operating Agreements.
- There is currently 1 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 has also provided an Independent Auditor's Report for the Section 95 Social Housing Operation of T'Sou-ke First Nation.
- A detailed look at the Statement of Revenues and Expenses for the Operating Agreement can be viewed in the Administration Office.
- The T'Sou-ke First Nation currently holds mortgages for 6 Phases of social housing. The next mortgage due to be completed is in 2023.
- The T'Sou-ke First Nation also holds Ministerial Guarantee Loans for individuals who qualify for mortgage through a financial institution.
- The band has a contingent liability of (see Statements in Office for amount) for various on-reserve housing loan guarantees.

ECONOMIC DEVELOPMENT/BUSINESS ENTERPRISES

- The Daxet Development Corporation (DDC) has been established and is 100% owned by the T'Sou-ke First Nation. 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.
- T'Sou-ke is also one of 5 First Nation aggregate Shareholders of Salish Straight Seafoods Ltd. (holding 20% shares) which was put together under DFO's (Department of Fisheries & Oceans) PICFI (Pacific Integrated Commercial Fisheries Initiative) for Commercial Fishing Enterprises to obtain licenses to fish for profit and provide training opportunities to our membership.
- More information regarding TFN's Investment in First Nation Business Enterprises can be found under the Notes to Consolidated Financial Statements point 5.

FINANCIAL POSITION

- The funding agreement requires ISC to assess our financial position.
- Overall, by our assessment our adjusted financial ratios have been deemed favorable.

Liquidity = 9.50 (Less than 0.90 is considered Unfavourable.)

(Liquidity Ratio calculates whether TFN has assets sufficient to cover liabilities. It measures TFN's short-term financial health. ISC's benchmark is 0.90. TFN's current year's is 9.50, which is favourable and indicates good short-term financial health.)

Sustainability (Net Debt) = 9.90 (Less than 0.50 is considered Unfavourable.)

(Sustainability Ratio calculates whether TFN's ability to service operational and capital obligations over the long term. It measures TFN's long-term financial health. ISC's benchmark is 0.50. TFN's current year's is 9.90, which is favourable and indicates good long-term financial health.)

Working Capital to Revenue = 0.88 (Less than -0.08 is considered Unfavourable.)

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



INDEPENDENT AUDITOR'S REPORT & STATEMENT 2021/22

T'SOU-KE FIRST NATION
Consolidated Financial Statements
Year Ended March 31, 2022

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 (PSAS) Uvision Professional Corporation have full access to the Chief and Council.



Chief

Councillor



Councillor

Councillor

Sooke, BC
August 16, 2022

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, 2022, 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, 2022, and the consolidated results of its operations and consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS)

Basis for Qualified Opinion

Financial information for Qemqomet Development Limited Partnership (Operating as CEK SNANET CENTER) for the period of January 01 to March 31, 2022 was not available at the audit report date. We were unable to determine whether adjustments to investments in Nation business entities, earnings from investments in Nation business entities, surplus(deficit) and accumulated surplus were necessary.

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.

(continues)

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

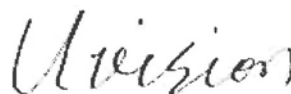
Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not 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.

Victoria, British Columbia
August 16, 2022



CHARTERED PROFESSIONAL ACCOUNTANTS

T'SOU-KE FIRST NATION
Consolidated Statement of Financial Position
March 31, 2022

	2022	2021
ASSETS		
Cash and cash equivalents (Note 3)	\$ 6,068,861	\$ 4,341,667
Investments (Note 4)	1,625,414	1,605,993
Ottawa Trust (Note 7)	2,776	2,726
Accounts receivable (Note 5)	2,270,749	1,800,202
Due from related parties (Note 13)	200,000	-
Investment in First Nation business enterprise (Note 6)	2,551,200	2,399,841
	<u>12,719,000</u>	<u>10,150,429</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 9)	939,939	359,045
Deferred income	1,583	-
Long term debt (Note 10)	342,821	455,088
	<u>1,284,343</u>	<u>814,133</u>
NET FINANCIAL ASSETS	<u>11,434,657</u>	<u>9,336,296</u>
NON-FINANCIAL ASSETS		
Inventory	-	-
Prepaid expenses	19,257	34,456
Tangible capital assets (Note 8)	3,432,042	2,529,315
	<u>3,451,299</u>	<u>2,563,771</u>
ACCUMULATED SURPLUS (NOTE 11)	<u>\$ 14,885,915</u>	<u>\$ 11,900,066</u>

CONTINGENT LIABILITIES (Note 12)

APPROVED BY THE CHIEF AND COUNCIL

Chief

Chief

Councillor

Chief

Councillor

See notes to financial statements

T'SOU-KE FIRST NATION
Consolidated Statement of Operations and Accumulated Surplus
Year Ended March 31, 2022

	2022 <i>Budget</i>	2022	2021
REVENUES			
Indigenous Services Canada	\$ 2,070,345	\$ 2,677,134	\$ 2,011,377
Canada Mortgage and Housing Corporation	92,591	90,051	190,589
Federal - Other	1,751,915	2,517,517	1,251,024
Provincial	533,491	533,288	12,585
Ottawa Trust	-	698	648
Rental	184,490	193,689	193,504
Other	4,741,569	3,938,314	5,039,237
Equity in earnings (loss) of business enterprise	-	171,250	475,147
	<u>9,374,401</u>	<u>10,121,941</u>	<u>9,174,111</u>
EXPENSES			
Band	6,921,152	3,978,789	3,166,071
Health and social services	936,612	1,292,659	983,734
Education and training	801,144	827,127	691,075
Public works	1,326,419	628,907	739,367
Capital projects	45,100	45,100	35,808
Housing	362,301	363,510	395,573
	<u>10,392,728</u>	<u>7,136,092</u>	<u>6,011,628</u>
ANNUAL SURPLUS (DEFICIT)	(1,018,327)	2,985,849	3,162,483
ACCUMULATED SURPLUS - BEGINNING OF YEAR	<u>11,900,066</u>	<u>11,900,066</u>	<u>8,737,583</u>
ACCUMULATED SURPLUS - END OF YEAR (Note 11)	<u>\$ 10,881,739</u>	<u>\$ 14,885,915</u>	<u>\$ 11,900,066</u>

See notes to financial statements



2021/22 ANNUAL REPORT