

ANNUAL REPORT



scəwáθən məsteyəx^w

TSAWWASSEN FIRST NATION

2021

2022



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PRAYER

st̓iʔwiʔət

ʔi ʔeʔ t̓iʔwiʔət
 ʔa cicəl siʔem̓
 xʷiyənem̓ ʔa tə sʔanʔ st̓iʔwiʔət
 č̓i:θamə ʔəw̓ ʔi m̓istalxʷ sqəq̓ip
 ʃ̓ix̓lemətalxʷ tənəʔ weyal
 t̓θixʷəm č̓xʷ ʔi č̓ewətalxʷ ʔə təθ sya:ys ct
 k̓ʷəm̓k̓ʷəm̓stəxʷ tə ʃ̓xʷqʷələwən ct



Let us pray
 Creator,
 Listen to our prayer
 Thank you for bringing us together
 Watch over us today
 Please help us with our work
 Keep our thoughts strong



DEAR MEMBERS,

Chief swənnəset would always start an introduction with thanking the Creator for another beautiful day on Mother Earth, so we will do the same. "Thank you Creator for another beautiful day on Mother Earth." This year has been an exceptionally challenging year for our community and our government. Our membership has suffered too many losses and Executive Council shares in your grief and sends their condolences to all families and relatives.

The 2021-2022 fiscal year also brought success and growing pains. While our treaty is 12 years old, we are still evolving to find the model that is right for us. The journey has seen some successes and experienced some trials and tribulations. The pandemic created many barriers, hindered some of our work and the pressures and stress of the pandemic started to show in our government. Through collaborative leadership, Chief and Executive Council investigated how to overcome these challenges. The work continues as we continue to learn and evolve.

We want to acknowledge some of the positive events that have happened despite the challenging year. First and most importantly, under Chief swənnəset's steady and calm leadership, he guided our Nation safely through the past year of the COVID-19 pandemic. He was rather protective of this community, and he always acted on the side of caution rather than rushing to open our community when the Province eased their restrictions; never wanting to risk the health of our Members. Together, we carefully found a path to ease the restrictions that isolated us, to opening our Lands and community up again. We hosted four COVID-19 vaccination clinics on our Lands and the Chief was always first in line. Recognizing the financial stresses resulting from the pandemic, Chief and Council provided three extra COVID-19 support payments to all of our Members to ease those stresses a little. Through careful planning, our staff were able to transition back to the office, our government was able to return to in-person activities and we got to feel excited to host in person gatherings as a community again.



Louise Ahlm
halquam a tia

Laura Cassidy
sx'amisaat

Valerie Cross
Chemkwaat

Sheila Williams

Steven Stark
sləqsit

Significant progress was made by the Tax Transition Panel who conducted the engagement work for the expiry of tax exemption under our treaty. The community was engaged on values and principles to create a plan to minimize the impact on our Members; that work resulted in an approved Tax Mitigation Pilot Program. All the while, Chief and Council were challenging the Federal Government to highlight the impacts of the removal of tax exemption, alongside of the Alliance of BC Modern Treaty Nations (ABCMTN).

There was much legislative, regulatory and policy work done this last year. Most notably, the amendment to the *Election Act* to extend the term to four years, and the approval of a revised *Procurement Policy* that was the result of comprehensive engagement with the community.

Executive Council is proud of the sčəwaθən məsteyəxʷ. We are grateful for the tremendous leadership from Chief swənnəset. It was his leadership that guided us through this challenging year, we thank him for his devotion and commitment. We will continue to honour him and his legacy by continuing work together as one, with one heart and one mind.

All our relations,
Acting Chief Chemkwaat
and Executive Council

We are pleased to present to you Tsawwassen First Nation’s Annual Report for the 2021/2022 Fiscal Year. The Annual Report is a document that “looks back” in the past and reports on our activities and progress that took place between April 1, 2021 and March 31, 2022.

The Annual Report is chance to reflect on the work we have accomplished as a Nation over the past year. This is the 14th Annual Report that we have delivered to the Tsawwassen people, and the 12th as a self-governing First Nation.

While we often feel like we have so much more work to do to achieve our vision, looking back at the previous year shows us just how much we have accomplished. We will always continue to face challenges but as a strong, resilient people, we will work through them together – leaning on our culture and on each other.

This year’s Annual Report starts with a section on examples of where our daily work advanced goals from the 2018-2023 Strategic Plan. While we were not able to achieve every objective, we have focused our efforts on aligning our work with the Strategic Plan and are proud of the progress made. Next are sections that give an overview of the Membership statistics, and an overview of the activities of the Government institutions. Then there is a section that gives service highlights from each of the government departments. Finally, the report ends with an overview of our finances and a copy of our audited financial statements.

We hope you find looking back on the last year inspiring as we did, and that it gets you thinking about what is important for our next 2024-2029 Strategic Plan, which staff will be seeking your input in the upcoming year.

The activities supported by the budget are intended to serve Tsawwassen First Nation’s strategic vision. In March 2018, the Tsawwassen Legislature approved a new vision as part of the 2018-2023 Strategic Plan. That vision states:



In August 2019, the Tsawwassen Legislature chose its motto for 2019-2022: Leave No Member Behind. This motto further activates the vision statement above. All of our Members are at the heart of everything we do at Tsawwassen First Nation. As we continue to evolve as a Nation, we want to ensure that no Member is left behind in any aspect.



STRATEGIC PLAN AT WORK



Housing, Lands and Infrastructure



Culture, Community and Traditions



Governance and Operations



Education and Employment

The Strategic Plan

is organized into six theme areas that include goals and objectives. This section provides examples of how the government's daily work advances those objectives and goals. This is not a comprehensive list, and more service highlights are found throughout the rest of the report.

Economic Development



Health and Healing





Housing, Lands and Infrastructure

GOAL // Tsawwassen Members have a home

TFN Government supported Members with building new homes and renovating existing homes on Lands, started a rent-to-own pilot project, completed the new 6 unit development, and made progress on the 36 unit development.

GOAL // Tsawwassen Members have access to the facilities they need.

TFN Government advanced work on the Elders Center, opened a new Members Beachfront Park, and developed new programming for the Youth Center. The Legislature passed a resolution on establishing a healing facility on Lands and staff began researching options.



Culture, Community and Traditions

GOAL // We are stewards of the Land, Water and Resources

TFN Government actively participated in the environmental assessments of all major projects in the territory, and reviewed over 150 minor projects. We led and participated in studies and projects to better understand the state of some of our non-human relations (like salmon, sturgeon, and eulachon), and rehabilitate habitat. We also developed the ʔxʷkʷecxənəm Framework, a proposal to help build internal stewardship capacity.

GOAL // Members feel connected to culture

This year TFN created a new Language and Culture Department to ensure that culture is at the forefront of our operations. We continued cultural activities the best we could in a virtual setting, offering online gatherings and craft nights, cultural activities at the Youth Center, and distributing traditional foods like salmon and crab.

GOAL // Our language is restored

We hired 5 new Culture and Language Ambassadors who each earned a Certificate in Indigenous Language Proficiency from Simon Fraser University's Indigenous Language Proficiency Program. Virtual language lessons were offered to Members and staff, and youth in the Daycare, Youth Center, and other education programs.



Education and Employment

GOAL // Members are Educated

We continued to operate the on Lands satellite school, where we've seen success for some of our most vulnerable students. We're also seeing more and more students interested in post-secondary every year. This year, we celebrated the graduation of 3 pre-school students, 13 grade 7 students, 5 grade 12 students, and 2 post-secondary students!

GOAL // Members are employed and self-reliant

"One day when a staff member was on a walk, they walked past a youth who had been part of the Warehouse Course offered by TFN. The Member said they were working full time at a local warehouse thanks to TFN's help and support."

This year saw three TFN Members promoted to Senior Management roles within TFN Government. The Skills Development program helped 53 Members to access pre-employment or career advancing training.



Governance and Operations

GOAL // Tsawwassen Government reflects Tsawwassen Culture and Values

This year a new Language and Culture department was created to better reflect our culture throughout all our operations. We included traditional protocols and practices in our Legislative operations, and other meetings and events. Our staff are taking advantage of hə́nqəmíhə́m language lessons and are continually looking for ways to incorporate the language in government publications.

GOAL // Tsawwassen First Nation is a leader in Self-Government

Throughout the year we worked closely with other Self-Governing First Nations in a variety of forums to advance self-government and treaty implementation issues with both the federal and provincial governments. This year, we completed a new Shared Priorities Framework with BC that sets out a vision of effective, fully resourced, whole of government treaty implementation. We also regularly meet with First Nations who are still under the *Indian Act* to share information and experiences.



Health and Healing

GOAL // Members are healing

We were all devastated in the summer of 2021 by the uncovering of the burial sites of 215 children at the residential school in Kamloops. TFN held a circle and brushing on May 31st, and memorial walks on July 1 and September 30, where many of us reflected on the deep trauma caused by colonization and residential schools. Our culture is medicine and we are focusing on providing low barrier access to health services and cultural activities, and harm reduction measures to those who are suffering from the ongoing impacts of this intergenerational trauma.

GOAL // Members are confident and healthy

2021-2022 was a challenging year for health due to the pandemic and the fact that we were not able to connect in person as much. Despite the difficulty in connecting in person, HSS found safe ways to keep in touch and provide low barrier services, like ensuring vaccinations were available on Lands.



Economic Development

GOAL // All Members see the benefit of Economic Development

This year we signed an agreement for an approximately 20.46 acre parcel in the Industrial Lands. This was a landmark transaction for TFN, with the largest per acre prepaid lease payment and the most extensive Member benefits that TFN has ever negotiated. We also hired a new Community Business Development Coordinator to support Member entrepreneurship.



SPRING 2021

April 2021

The new Raven Lane complex opened for TFN Members to move in.

April 3

TFN held a virtual celebration for the 12th anniversary of Treaty Day.

April 17

The Language and Culture Department conducted a burning at the longhouse for the first time since the start of the pandemic.

May 2021

Executive Council re-instated the Housing Advisory Committee creating new opportunities to engage with Members on housing issues.

May 5

TFN Health and Social Services & the Language and Culture department staff led a walk/run/ride to honour missing and murdered Indigenous women and girls.

May 10

For the first time, Mayor George Harvie opened a regular meeting of Delta City Council with an Indigenous Land Acknowledgement. The occasion was marked by attendance of Chief Ken Baird of Tsawwassen and Chief Wayne Sparrow of Musqueam to help celebrate the city's most recent step on the path to reconciliation.

May 11

The new Language and Culture Department was created and TFN Member Kayleigh Meredith-Dingwall was the successful candidate for Manager of Language and Culture.

May 28

The TFN Community Garden hosted an event with Members and staff from the KPU Farm School.

May 31

Hosted a circle after the discovery of 215 children by Tk'emlups te Secwepemc.

May 24

Census 2021 data collection began on Tsawwassen Lands. The Census Subdivision was renamed from "Tsawwassen Indian Reserve" to "Tsawwassen Lands".



SUMMER 2021

June 3

Executive Council called the Tsawwassen Legislature into session beginning Thursday June 3, 2021, until Tuesday June 15, 2021.

June 6

TFN hosted the first COVID-19 vaccine clinic on Tsawwassen Lands.

June 9

Graduates from preschool, grade 7, grade 12, and post-secondary were celebrated in a virtual graduation ceremony.

June 2021

The Language and Culture Department launched a QR code and YouTube Channel to teach Members hənqəmiñəḥ, songs in hənqəmiñəḥ, and children's stories.

June 21

National Indigenous Peoples Day was celebrated virtually, with Members sharing photos of how they celebrated. The Natural Resources department distributed crab and fish in the Longhouse parking lot, while sponsors provided food, door prizes, and giveaways.

June 29

Tsawwassen Drive was closed after community consultation.

June 30

TFN opened the Members Beachfront Park.

July 2021

Repatriation of Tsawwassen Ancestors

July 1

TFN hosted a community-led Memorial Walk in honor of the missing Indigenous children.

July 26

TFN hosted the second COVID-19 vaccine clinic on Tsawwassen Lands.

July 29

The First Fish Ceremony was held.

August 12

TFN Members approved the English Bluff Specific Claim Settlement Agreement in a community vote.

August 18

General Counsel Mary Childs was recognized as top influential business leader in the BC500 list from Business in Vancouver.

August 19

TFN Member Chrystalynn Gurniak was appointed to the position of Economic Development Manager.

August 30

Tsawwassen First Nation Youth went on a week-long trip to Evans Lake.



AUTUMN 2021

September 27

TFN Hosted a harm reduction dinner and discussion.

September 30

TFN held an Orange Shirt Day Walk.

October 2

The Annual General Meeting was held and TFN's historic Relationship Agreement with the Vancouver Fraser Port Authority was signed.

October 22

The TFN Boardwalk reopened after being closed due to the pandemic.

November 4

Executive Council called the Tsawwassen Legislature into session beginning Thursday November 4, 2021 until Thursday, November 18, 2021.

November 8

National Indigenous Veterans Day. A small memorial event was held at the Victory Square Cenotaph in Vancouver. TFN Members Maryanne Adams and Terri Splockton volunteered as flag bearers and placed a wreath on behalf of TFN.

November 21

The Language and Culture department conducted a burning at the longhouse.

December 3 to 4

Families attended the Christmas Photo event at the Rec Center.

December 10

TFN hosted the third vaccine clinic, which focused on boosters.

November 25

TFN hosted a second harm reduction dinner and discussion.



WINTER 2022

January 7

The Youth Centre began their season at Cypress Mountain with TFN Youth and Staff.

February 11

TFN hosted the fourth COVID-19 vaccine clinic.

February 23

TFN Staff and Members raised awareness on National Anti-Bullying Day/Pink Shirt Day.

February 10

Executive Council called the Tsawwassen Legislature into session beginning Thursday, February 10, 2022, until Thursday March 10, 2022.

March 2021

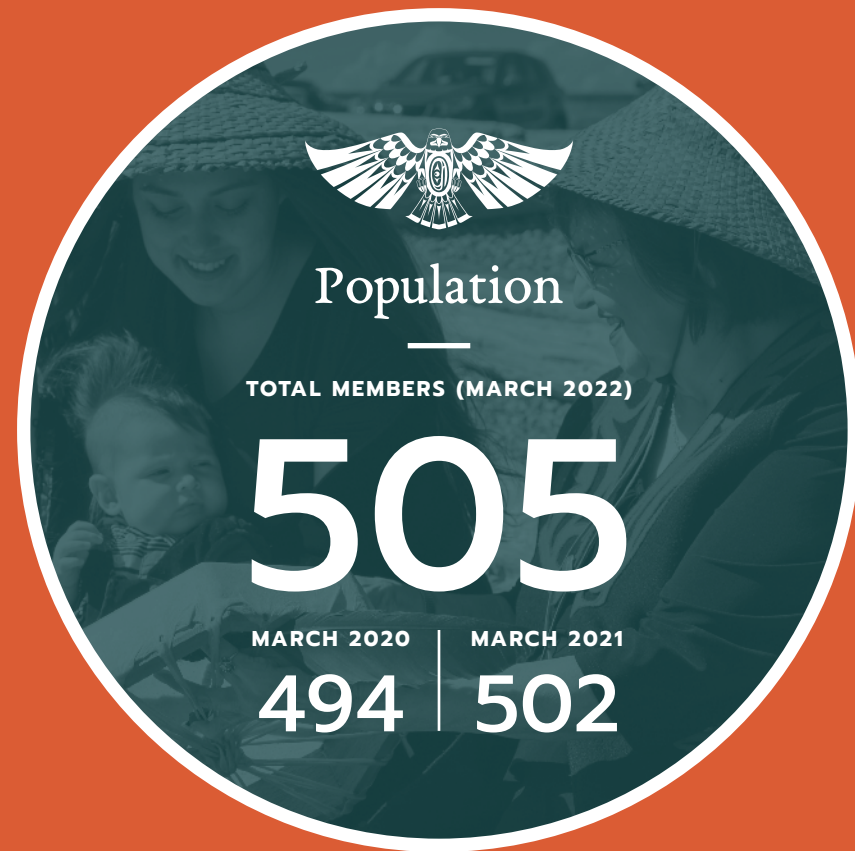
The Language and Culture Department began hən̓q̓əm̓i̓n̓əm̓ class options on Zoom for Members and staff.

March 13

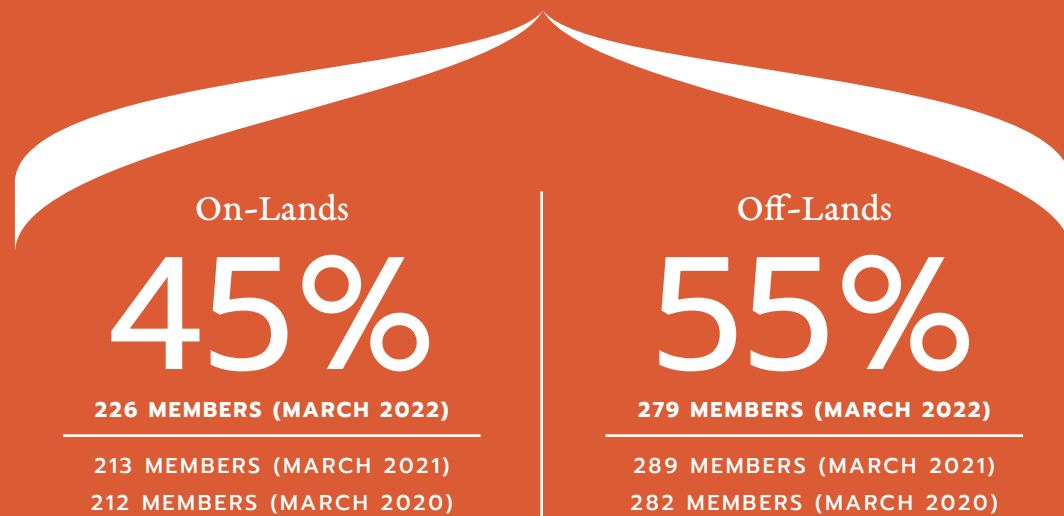
An International Women's Day Celebration was held at the Rec Centre in honor of late Merle Williams (Skiljaday).

March 17

Tsawwassen First Nation honoured Chief Ken Baird with a Chieftain Blanketing Ceremony. TFN also honoured members of Executive Council and Legislature with commercialized versions of his blanket.



Place of Residence



ELECTED/APPOINTED BODIES



GOVERNMENT STAFF

Director of Finance
Director of Lands
Director of Member Services
General Counsel
Manager of Human Resources
Manager of Policy and Intergovernmental Affairs
Manager of Engineering Services
Manager of Education and Skills Development
Manager of Health and Social Services
Manager of Natural Resources
Manager of Language and Culture
Manager of IT
Manager of Government Services
Manager of Economic Development

The logo for Tsawwassen First Nation features a stylized eagle with its wings spread, set against a black circular background. Below the eagle, the name is written in the Tsawwassen language: **scəwáθən məsteyəx^w**, followed by the English translation: **TSAWWASSEN FIRST NATION**.

**GOVERNING
INSTITUTIONS
REPORT**

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GOVERNING INSTITUTIONS REPORT

The Tsawwassen Legislature, Executive Council, Chief, Advisory Council and Judicial Council are all named in the Tsawwassen Constitution. This section describes the main activities of each of these bodies over the 2021-2022 fiscal year. In addition, Tsawwassen law requires the establishment of various other bodies and committees whose activities are also briefly described.

TSAWWASSEN LEGISLATURE

The Tsawwassen Legislature is the highest body of Tsawwassen Government. It currently consists of 13 Tsawwassen Members, elected at a general election, and the Chief, elected separately, for a total of 14 Legislators. The duties of the Legislature are to make laws and propose resolutions. As part of that function, the Legislature debates and passes an annual budget, which is a key part of the accountability structure of Tsawwassen Government.



The Legislators serving for the 2019-2022 term (the fifth Tsawwassen Legislature) are:

- | | |
|------------------------------------------|----------------------------------------|
| swənnəset / Chief Ken Baird | Lu'kwo'liye / Tia Williams |
| sxʷamisaat / Laura Cassidy | stəčən / Mike Baird |
| halquam a tia / Louise Ahlm | TZEAM THA LAAHT / Kathy Genge |
| sləqsit / Steven Stark , sqʷiqʷeí | Skosswonsun / Victoria Williams |
| Chemkwaat / Valerie Cross | sxwamiye / Melinda Cassidy |
| Sheila Williams | Terri Splockton |
| ah.sul.ten.aht / Loretta Williams | Maryanne Adams |

The Tsawwassen Legislature held three sessions over the 2021-2022 fiscal year: a Special Session (Summer 21) a Fall 2021 Session (November 2021) and a regular spring session (February/March 2022). During these sessions, the Legislature considered and passed the following Laws and Resolutions:

June 2021 Special Session

1. *The Legislator Stipend Amendment Act* (Bill 002-2021): The Legislator Stipend Amendment Act amended the Government Organization Act to set the rate of Legislator stipends in regulation rather than in the Act itself. This reduces the administrative burden in keeping the Legislator stipend up to date while maintaining the rigour and transparency around future changes to the stipend.
2. *The Legislative Terms Amendment Act* (Draft Bill 003-2021): This bill sought to amend the Election Act to change the current term in office for legislators from three years to four, and to hold Elections on a fixed date; the third Saturday in October. At this session, the Legislature approved moving ahead with the required community engagement on the proposed changes.

Fall 2021 Session

1. *Legislative Terms Amendment Act* (Bill 003-2021): Following community engagement on the proposed changes over the summer of 2021, the Legislature reconsidered and approved the bill as it was presented in the June Special Session.

2. *Legislator Resolutions*

- The Legislature passed the following resolutions:
- **R.004-2021** Resolution to increase protection of the foreshore
 - **R.005-2021** Resolution on TFN Member Taxation
 - **R.006-2021** Resolution to create a TFN Member Addictions Healing Facility
 - **R.007-2021** Resolution to Confirm the Legislator Stipend

Spring 2022 Session

1. *2022-2023 Appropriations Act* (Bill 001-2022): This bill sets the annual budget for Tsawwassen Government for the 2022-2023 fiscal year.
2. *Legislator Resolutions*
 - **R.001-2022** Resolution to request that Executive Council Increase Distributions Through a Budget Amendment
 - **R.002-2022** Resolution on Training for Tsawwassen Government
 - **R.003-2022** Resolution to Increase Flexibility in Executive Council Operations
 - **R.004-2022** Resolution for Cultural Training for Tsawwassen Employees

EXECUTIVE COUNCIL

The Executive Council is made up of the Chief and the four Members who received the most votes for Legislator during the general election. During the 2021/2022 fiscal year, the Executive Council consisted of Chief Ken Baird, Laura Cassidy, Louise Ahlm, Steven Stark and Valerie Cross. The Executive Council has responsibility for regulations, many of Tsawwassen's policies, the overall financial management of the Tsawwassen Government, as well as a range of operational initiatives.

A detailed description of Executive Council's 2021/2022 activities can also be found in the publication "Land Facing the Sea" (previously Council's Corner). Copies are available physically at the TFN Administration Office and on our website.

During the 2021/2022 fiscal year, Executive Council enacted the following orders:

- **O.026-2021** - Order to award contract for construction of site services for the 36 unit Member housing development to RTR Terra Contracting Ltd.
- **O.027-2021** - Order to establish the Housing Advisory Committee
- **O.028-2021** – Order to appoint Farida Bishay and Soraya Bishay to the TFN Property Tax Authority
- **O.029-2021** – Oder to call the Summer 2021 Special Session of the Legislature
- **O.030-2021** – Order to enact the Annual Rates Regulation (2021)
- **O.031-2021** – Order to approve grant funding application to the Local Government Partnership Program
- **O.032-2021** – Order to approve grant funding application to the First Nations Well-Being Funding Program 2021
- **O.035-2021** – Order to amend the Offsite Levies Regulation
- **O.036-2021** – Order to approve PL000432 rezoning for Lot B, EPP59012
- **O.037-2021** – Order to approve the BC First Nation Gaming Revenue Sharing LP Agreement
- **O.038-2021** – Order to enact the Home Insurance Policy (2021) and repeal the Home Insurance Assistance Policy (2016)
- **O.039-2021** – Order to enact the Emergency Housing Assistance Policy (2021) and repeal the Emergency Housing Assistance Policy (2019)
- **O.040-2021** – Order to approve the execution of the Agreements with the Vancouver Fraser Port Authority re: RBT2
- **O.041-2021** – Order to approve Annual Consent Resolutions for companies wholly owned by TFN
- **O.042-2021** – Order to approve Development Permit DP000090
- **O.043-2021** – Order to approve sole-source contract to ADC Management LP for TFN fibre optic conduit
- **O.044-2021** – Order to appoint Keith Wahlstrom as Approving Officer and Wenyan Yu and Deputy Approving Officer
- **O.045-2021** – Order to seek funding from New Relationship Trust Nation Building- Direct Support project category
- **O.046-2021** – Order to approve the transfer of TFSI of Lot 27 to Christina Shellard
- **O.049-2021** – Order to award contract for demolition of the 64th Avenue Barb to Unbuilders Deconstruction
- **O.050-2021** – Order to issue Environmental Protection Development Permit DP000084
- **O.052-2021** – Order to authorize signing of the Contribution Agreement to support the proposed Fish Trap Project

- **O.053-2021** – Order to amend the Policy for Payment of Servicing and Pre-construction Costs
- **O.053-2021** – Order to amend the Policy for Payment of Servicing and Pre-Construction Costs
- **O.054-2021** – Order to amend Schedule 10 of the 2021-2022 Appropriations act
- **O.055-2021** – Order to approve the escrow agreement between TFN, Fasken Martineau DuMoulin LLP, and the Vancouver Fraser Port Authority re: RBT2
- **O.056-2021** – Order to issue Multi-Family Residential Use Development Permit DP000089
- **O.057-2021** – Order to amend the Building Regulation (Plumbing Permit)
- **O.058-2021** – Order to issue Multi-Family Residential Use Development Permit DP000087
- **O.058-2021** – REPEALED Order to issue Multi-Family Residential Use Development Permit DP000087
- **O.059-2021** – Order to Execute Capacity Funding Agreement with Lehigh Hansen Materials Ltd.
- **O.060-2021** – Order to Approve Contract with Turning Point Technology Service Inc.
- **O.061-2021** – Order to issue Multi-Family Residential Use Development Permit DP000082
- **O.062-2021** – Order to approve PL000424 Rezoning Amendment and amend the Zoning Regulation
- **O.063-2021** – Order to approve contract for supply and installation of emergency generators to Bay Hill Contracting Ltd
- **O.064-2021** – Order to call the Legislature into session for Fall 2021
- **O.065-2021** – Order to issue Soil Stability and Land Fill Development Permit DP000083
- **O.066-2021** – Order to approve the execution of the Real Property Tax Co-ordination Agreement No.2
- **O.067-2021** – Order to approve grant application to the Local Government Partnership Program for the TFN Community Pilot Project
- **O.068-2021** – Order to approve sole-source contract to Redtec Industries Inc. for purchase and installation of playground structures
- **O.069-2021** – Order to delegate authority for parking restrictions to the CAO
- **O.070-2021** – Order to enact the Legislator Stipend Regulation
- **O.071-2021** – Order to approve execution of the English Bluffs Specific Claim Settlement
- **O.072-2021** – Order to direct Canada to pay compensation for English Bluffs Specific Claim Settlement
- **O.73-2021** – Order to approve the Indigenous Skills and Employment Training Program First Nations Amending Agreement
- **O.074-2021** – Order to approve the Salish Sea Initiative Activities Funding Agreement Amendment
- **O.075-2021** – Order to call the spring 2022 session of the Tsawwassen Legislative Assembly
- **O.076-2021** – Order to approve Environmental Protection Development Permit DP000094
- **O.003-2022** – Order to approve execution of annual Consent Resolutions
- **O.004-2022** – Order to approve execution of Agreement with Lu'ma Native BCH Housing Societ for Youth Respite Home grant funding
- **O.005-2022** – Order to enact the ᓃᓂᓂᓂᓂᓂᓂᓂᓂᓂ Resource Management Officer Regulation (2022)
- **O.006-2022** – Order to issue Multi-Family Residential Use Development Permit DP000046
- **O.008-2022** – Order to issue Multi-Family Residential Use Development Permit DP000085
- **O.009-2022** – Order to amend the Zoning Regulation
- **O.010-2022** – Order to approve the Personal Income Tax Revenue Sharing Agreement

- **O.011-2022** – Order to approve contract with TMJV to fill industrial Lands lots (8.9 acre and 25.8 acre sites)
- **O.012-2022** – Order to amend the TFN Community Area Plan
- **O.013-2022** – Order to amend the Zoning Regulation
- **O.014-2022** – Order to amend the Neighbourhood Plan
- **O.015-2022** – Order to amend the South Neighbourhood Plan
- **O.016-2022** – Order to issue Multi-Family Residential Use Development Permit DP000086
- **O.017-2022** – Order to award Commercial Landscaping and Irrigation Management contract to Seaside Maintenance Ltd
- **O.018-2022** – Order to approve Letter of Agreement for Cumulative Effects Capacity Funding
- **O.019-2022** – Order to approve Capacity Funding Agreement with GCT Limited Partnership (DeltaPort Fourth Berth Project)
- **O.020-2022** – Order to approve Agreement to Lease with Kebet Holding Ltd. (Beedie)
- **O.021-2022** – Order to enact the Tsawwassen Child Benefit Program
- **O.022-2022** – Order to amend the BC Salmon Restoration and Innovation Fund Agreement
- **O.023-2022** – Order to award 3-year contract for bus services to Tsawwassen Shuttles Inc.
- **O.024-2022** – Order to award contract for Falcon Way Park and Raven Lane improvements to TMJV
- **O.025-2022** – Order to approve 2-year extension to the Farm School Lease agreement with KPU
- **O.026-2022** – Order to approve the Fiscal Financing Amendment Agreement
- **O.027-2022** – Order to appoint Charlene Taylor to the TFN Judicial Council

JUDICIAL COUNCIL

The Judicial Council is responsible for many matters under Tsawwassen Law. Its primary functions include hearing challenges to the validity of Tsawwassen Laws, resolving disputes between Members and elected officials, making recommendations to courts on sentencing of Members if needed, investigating financial irregularities, and other duties assigned to it. The Judicial Council is ready to conduct hearings and act on matters arising throughout its term. The council serves a very important function – adjudication and dispute resolution for Tsawwassen processes.

On March 29th, 2022, the Executive Council appointed Charlene Taylor as the Accounting Member of the Judicial Council. This appointment filled the vacancy that was created from the 5-year term expiry of accounting member Leif Nordahl. During the 2021-2022 fiscal year, the Judicial Council was not called upon to deal with any contested matters; the Judicial Council Clerk received several informal enquiries. The Council met once during the year. The members of the Judicial Council for 2021-2022 are:

- Bruce MacDougal, Chair
- Kathryn Deo, Legal member
- Joven Narwal, Legal member
- Charlene Taylor, Accounting member
- Christopher Ramsey, Tsawwassen Member

ADVISORY COUNCIL

The Advisory Council is a body established under the Tsawwassen Constitution. It is a mechanism to ensure that proposed laws, regulations, and other actions are considered by Membership in an open forum prior to being passed or presented to the Executive Council for approval.

The TFN Members currently serving on Advisory Council are:

- Ruth Adams
- Trent Genge
- Mabel Williams
- Liana Williams
- Dawn Williams
- Jessica McCauley
- Coral Baird

Advisory Council meetings are open to all Members and are normally held every two weeks from September through June, and once per month during the summer. Approximately 12 Members attend meetings regularly, providing a valuable public service on behalf of the Membership. The Advisory Council met 15 times during the 2021/2022 fiscal year to discuss a wide range of topics. Items they provided feedback on include regulation and policy amendments, amendments to the *Election Act* and *Government Organization Act*, capital projects such as the new Elders Centre, and the 2022-2023 *Appropriations Act* which enacts the annual budget.

OTHER COMMITTEES AND AUTHORITIES

Tsawwassen Laws, regulations, and policy establish, or allow Executive Council to establish, a number of other bodies that are not formally established in the Tsawwassen Constitution. These include the following:

Natural Resources Advisory Committee (NRAC)

The NRAC was established by the Executive Council in 2012 to give advice on matters related to all natural resources. As part of its work, this Committee reviews catch and enforcement reports and consults on the Annual Fishing Plan and any Gathering Plans before their submission to Executive Council for approval.

This Committee has seven members. The Terms of Reference for this Committee require specific representation from one male and one female fisherperson, one Elder with traditional gathering knowledge, one Elder experienced with fishing, one youth, one Tsawwassen Member from the community who is not a fisher, and one hunter. Since September 28, 2019, the NRAC has been comprised of the following:

- Steven Stark (Male Fisherperson)
- Ruby Baird (Female Fisherperson)
- Mabel Williams (Elder with Gathering Knowledge)
- Kathy Genge (Elder with Fishing Experience)
- William Genge (Youth)
- Laura Baird (Tsawwassen Member who is not a Fisher)
- hunter (vacant)

Standing Committee on Language and Culture (SCLC)

Established by the Tsawwassen Legislature on the recommendation of the Chief, the SCLC is responsible for working with Tsawwassen Members to develop an awareness and understanding of culture and heritage, developing and recommending policies to protect and promote Tsawwassen culture, and other important duties. In 2021-2022 the SCLC provided advice and participated in the work to reinter Tsawwassen ancestors.

The following are the SCLC Members for the term Spring 2021 to Spring 2026:

- Chief Ken Baird
- Laura Cassidy
- Loretta Williams
- Tony Jacobs
- Darryl Splockton Jr.
- Kim Baird

Late Chief swənnəset was a very respected and humble member of the SCLC committee, and a prominent leader for elders and the TFN community. He was very proud of Tsawwassen language and culture, and he was proud to be a part of the good work to preserve our traditions. His thoughts, contributions and kind words will be greatly missed.

Enrolment Committee

Established under the Membership Act, the Enrolment Committee is responsible for reviewing applications for enrollment with Tsawwassen First Nation and applying the eligibility criteria, in accordance with the Membership Act, to enrol new Members. The work of the Committee is supported by the Records Clerk in the Government Services Department. During the 2021-2022 fiscal year, the Committee met six times, where they reviewed and approved eight applications for enrolment of new TFN Members. The current Enrolment Committee members are:

- Chemkwaat Valerie Cross (Chair)
- təxʷiləm | Yaahl Iiwaans Bryce Williams
- sxʷamiye Melinda Cassidy
- ləqʷiyə Chrystalynn Gurniak
- Terri Splockton

Leaseholder Consultation Committee

A group of Non-Members established by policy of the Executive Council, this committee is currently comprised of representatives for non-Member residents on Tsawwassen Lands. They are consulted on issues that significantly and directly impact leaseholder interests, including property taxation. They are also informed of regulatory, policy and/or land use plans and amendments that may affect leaseholders.

The Leaseholder Consultation Committee met three times during the 2021/2022 fiscal year. The meetings focused on reviews of the 2022/2023 Local Government Services budget and the process used to establish the 2022 Property Tax rates as well as the introduction of the Leaseholder Relations Coordinator. This newly created role works closely with the Committee by chairing Committee meetings and serving as the TFN liaison.

Property Tax Authority (PTA)

A body required in the *TFN Property Taxation Act*, the PTA is made up of members of Executive Council and non-Member ratepayers, and is responsible for approving the tax rates and expenditures in respect of residential property taxation for every tax year. It is also responsible for approving residential exemptions and grants.

Agricultural Advisory Committee (AAC)

The AAC was formed in March-April 2020 and continues to provide input on advice on agricultural matters and opportunities. These include effective community engagement and lobbying with the Ministry of Agriculture as well as Agricultural Land Commission for various initiatives on TFN lands. The long-term intention is to be able to manage TFN's agricultural land resources in a socially, environmentally, and culturally viable manner. The members of the Committee are:

- Steven Stark
- Loretta Williams
- Victoria Williams
- Ruth Adams
- Sarah Lang
- Nicole Watson
- Bertha Williams
- Ruby Baird
- Robin Buss (Standing AAC Member)

Housing Advisory Committee (HAC)

The HAC was reinstated in June 2021. The Committee Members meet at least 6 times a year to provide advice and recommendations on a range of housing matters. Issues that may be addressed by the Committee including housing plans, strategies, programs and services, housing-related legislation and policies, options for funding for Member housing, and Member education and training related to housing. The committee members were appointed for a term effective date of June 15th, 2021, and ending at the next TFN General Election in October 2022. The members of the Committee are:

- Steven Stark
- Taylor Baker
- Terri Splockton
- Bertha Williams
- Angeline Splockton
- Coral Baird
- Jessica McCauley
- Merle Williams



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TSAWWASSEN FIRST NATION

DEPARTMENT SERVICES REPORT



The Department Services Report communicates the actions of each department in the Tsawwassen Government over the previous fiscal year.

The 2021/2022 budget is organized into “Schedules” that are either related to Local Government Expenditures or Member Expenditures. A “Schedule” is a section of the budget. The table below demonstrates which Managers are responsible for which schedules.

	Chief Administrative Officer	General Counsel	Director of Finance	Human Resources
LOCAL GOVERNMENT				
Schedule 1 // Finance and Administration	■	■	■	■
Schedule 2 // Policy and Government Services				
Schedule 3 // Lands and Municipal Services				
Schedule 4 // Taxation			■	
Schedule 5 // Local Government Capital Expenditures			■	
MEMBER EXPENDITURES				
Schedule 6 // Member Financial Benefits			■	
Schedule 7 // Member Government Services				
Schedule 8 // Education				
Schedule 9 // Health and Social Development				
Schedule 10 // Member Lands				
Schedule 11 // Natural Resources				
Schedule 12 // Member Capital Expenditures			■	

	Manager of PIGA	Manager of GS	Director of Lands	Manager of Engineering	Manager of Education and Skills Development	Manager of Health and Social Services	Manager of Natural Resources	TEDC
LOCAL GOVERNMENT								
	■	■						
			■	■				
			■	■				
MEMBER EXPENDITURES								
	■	■						
					■			
						■		
			■	■				
							■	
			■	■				



Administration & Executive Governance

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BUDGET SCHEDULE(S): Schedule 1 // Finance and Administration

The Chief Administrative Officer (CAO) is the head of the Public Administration and is the link between the political and administrative levels of government. The CAO reports directly to the Chief and is responsible to Executive Council.

The Administration provides direct support to the Executive Council and Chief Administrative Officer, enabling them to effectively carry out their functions as TFN's representatives and decision-makers.

2021-2022 ADMINISTRATION & EXECUTIVE GOVERNANCE HIGHLIGHTS

- Executive Council and the CAO continued to support staff through the pandemic. As restrictions eased, the administration worked to ensure that front line staff were able to return safely to offices, while others continued working from home when it made sense to do so.
- Executive Council and the CAO upheld traditional practices, including seeking advice from Elders, in government proceedings, such as Executive Council meetings and Legislature. This year it was important to adapt cultural practices to work in the virtual and hybrid meetings to ensure that everyone could participate safely without compromising cultural values.
- Hired two TFN Members were to positions in the Administration: the Executive Assistant to Chief and CAO, and the Office Assistant.
- Moved TFN's Recreation function into the Health and Social Services Department, acknowledging that Health and Healing is a key pillar of the Strategic Plan and TFN takes a multi-disciplinary approach toward improving community health.
- Held a COVID-19-safe Staff Christmas dinner where each department was supported to host small gatherings to celebrate the holiday.
- Executive Council approved an amendment to the HR Policy to formalize the two-week Christmas break for staff, to acknowledge their hard work and make TFN Government an attractive employer. The new HR Policy also created a Remote Work Program, improving our ability to retain and attract qualified candidates.
- Created a new Language and Culture Department to better support the implementation of the Strategic Plan by providing cultural support across TFN Government and to offer cultural programming to Members. Following a competitive recruitment campaign, a TFN Member was promoted to Manager of Language and Culture.



Finance Department

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BUDGET SCHEDULE(S): Schedule 1 // Finance and Administration, Schedule 4 // Taxation, Schedule 6 // Member Financial Benefits

The Finance Department is responsible for managing TFN's finances in accordance with legal standards and obligations set out in Tsawwassen Law. This includes meeting reporting requirements set out in the *Financial Administration Act*, completing the external financial audit, processing all financial transactions, administering the property tax program, and managing corporate records and providing support to TFN Corporations and the TFN Trust Society.

2021-2022 FINANCE DEPARTMENT HIGHLIGHTS

- Worked with Executive Council, the Finance and Audit Committee, and Legislature to develop the 2022-2023 Appropriations Act, which represents the government's budget for the 2022-2023 fiscal year.
- Completed quarterly, additional COVID-19, and Legacy Trust distributions to Members accurately and on time.
- Began delivery of the two-year Tax Transition Pilot Project to mitigate impacts of the end of the s.87 tax exemption.
- Secured a two-year extension to the end of the tax exemption for property taxes while continuing to collaborate with the Provincial Government on changes to the Property Tax framework.
- Completed the 2021-2022 fiscal year audit.
- Maintained the good standing of TFN Government and all TFN Corporations, and ensured board appointments are current.
- Supported the Trust Society's Annual General Meeting and Board of Directors.
- Worked collaboratively with Policy & Intergovernmental Affairs and In-House Legal to amend the Procurement Policy, which guides decisions related to purchasing.
- Updated the Delegation of Authority Policy to improve and clarify approval processes for contracts and other purchases.
- Completed a new Budget Amendment Regulation to clarify when budget amendments are required and who can approve them. The regulation strengthened the role of Tsawwassen Legislature in reviewing and approving budget amendments throughout the year.
- Implemented the new Tsawwassen Child Benefit Program, which provides an annual benefit of \$2000 per Tsawwassen Child.
- Created a new Wills Program, which in the first year provides a subsidy to Elders to establish a Will, power of attorney, and Representation Agreement. In subsequent years the benefit will be available to all Members over the age of 18.

Government Services Department

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BUDGET SCHEDULE(S): Schedule 2 // Policy & Government Services
Schedule 7 // Member Policy & Government Services

The Government Services Department is responsible for: managing Tsawwassen Government’s records; managing logistics for Legislative Assembly sessions and the Advisory Council, as well as workshops for elected officials; planning and managing community events such as National Indigenous People’s Day, the Members Gathering and the Community Christmas Dinner; and managing enrolment data and Indian Registry assistance for Members while providing administrative support to the Enrolment Committee. This department also oversees Tsawwassen Government communications, and produces publications such as the Community Notice, Land Facing the Sea, and the Annual Report.

2021-2022 GOVERNMENT SERVICES BY THE NUMBERS

5

NEW MEMBERS WERE ENROLLED

COORDINATED

7

MEETINGS OF THE ENROLMENT COMMITTEE

COORDINATED

15

MEETINGS OF THE ADVISORY COUNCIL

PUBLISHED

45

EDITIONS OF THE COMMUNITY NEWSLETTER

SUPPORTED

3

SESSIONS OF LEGISLATURE WITH A TOTAL OF 15 MEETINGS

HOSTED

3

MEMBER EVENTS

2021-2022 GOVERNMENT SERVICES HIGHLIGHTS

- Continued to hold Member and community virtual events and communications to keep Members and families connected during the pandemic. We ensured our staff were always present and a point of contact for Members. This department underwent a lot of changes and challenges, yet still held up to Legislature’s motto of “Leave No Member Behind.”
- Successfully delivered the virtual legislative sessions. We were able to offer a “hybrid” session for the Fall 2021 Session, where Legislators had the option to attend in person or online. Due to a surge in COVID-19 during the early part of 2022, for the Spring 2022 Session we reverted back to an online-only format. Meetings of Advisory Council and the Annual General Meeting were also held virtually.
- Progress was made with implementing additional modules of AIS. This project expands on the database used to manage enrolment information and makes it more efficient to share Member information with other departments.
- Due to pandemic restrictions, staff were unable to hold an in-person event for Easter. Instead, staff handed out turkeys for families to celebrate Easter at home safely with their families.
- Staff organized workshops for elected officials on lateral violence, the budget amendment process, and a presentation from the Tax Transition Panel.
- Delivered the Community Notice weekly until Feb 2022, when it was changed to bi-weekly on a 6-month trial basis. There are currently over 300 email subscribers to the Notice. Resumed quarterly publication of Land Facing the Sea.
- Enrolled 5 new Members; all deadlines set out in the *Membership Act* and Enrolment Procedures were met; there were 7 meetings of the Enrolment Committee during the 2021-2022 fiscal.
- Created and onboarded a new Leaseholder Communications Coordinator position to manage and strengthen our relationships with our neighbours.

Health and Social Services Department

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BUDGET SCHEDULE(S): Schedule 9 // Health and Social Development

The Health and Social Services Department oversees the planning and delivery of health and social development programs and services to Tsawwassen Members, working with and alongside them to identify and support their desired health and wellness goals.

2021-2022 HEALTH AND SOCIAL SERVICES DEPARTMENT BY THE NUMBERS

8

WORKSHOPS WERE HELD TO TRAIN MEMBERS ON HARM REDUCTION SUPPLIES AND LIFE SAVING MEASURES.

21

MEMBERS RECEIVED SUPPORT FOR MEDICALLY NECESSARY TREATMENTS THROUGH THE MEDICAL AUXILIARY SUPPORT PROGRAM.

16

ELDERS RECEIVED INDIVIDUAL SUPPORT TO ENSURE THEY CAN CONTINUE LIVING IN THEIR HOMES

4

COVID-19 VACCINE CLINICS HELD ON LANDS

2021-2022 HEALTH AND SOCIAL SERVICES DEPARTMENT HIGHLIGHTS

- Continued to deliver the Nurse Practitioner Program, in partnership with Fraser Health, to provide health care to Members on Lands. The Nurse Practitioner can act as a primary care provider, diagnosing illnesses, prescribing medications, and referring clients to specialists.
- The Mental Wellness Program connected Members mental wellness practitioners, such as a psychologist, counsellor, art therapist, or traditional healer.
- The Auxiliary Medical Support Program ensured that Members with limited financial resources can access medically necessary services, treatment, and equipment not covered by health insurance.
- All Members and status individuals living on Tsawwassen Lands who met eligibility criteria were provided with Social Assistance.
- Provided advice to Members about how to stay cool and safe during the heat dome. This included delivering water and making water available in community spaces for easy access. No heat related illnesses or deaths were recorded.
- Organized four COVID-19 vaccine clinics on Tsawwassen Lands. Holding the clinics on Lands made them accessible and contributed to high uptake. Also delivered a health seminar on other types of immunizations.
- Continued to support Member access to harm reduction information and supplies, such as warnings to Members when toxic drugs were circulating and distributing Naloxone and drug testing strips. The team focused on creating low barrier opportunities that support building relationships between HSS staff and the community.
- Delivered harm reduction workshops which were well attended by Members. Members with the knowledge and tools to support themselves and their families contribute to increasing safety on Lands.
- Expanded the Respite Home services so we are now able to provide intensive support more children and families. Programming was also integrated with the Youth Center, which increased the scope of support to include parenting support and made the service accessible and safe to youth that spent time at the respite home.
- Continued delivering the Snowboard Program which is popular with TFN youth. This year the program was supported by multiple individuals, including the TFN Outreach Worker, Education Assistant, and a member of the Delta Police Department TFN Service Team.
- Created a new Recreation Coordinator position to develop a wide range of programming across all age groups with the goal of increasing physical literacy and wellness. A suitable candidate was not available right away and the position was filled in the 2022-2023 fiscal year.
- Continued to promote and develop the Justice Diversion Program in collaboration with BC Corrections, DPD and BC prosecution service, Crown Counsel, TFN Members and Elders. Several community members, including youth, successfully avoided negative interactions with the criminal justice system and instead diverted into client-led healing plans.
- Continued to support Members through the Homelessness Prevention Program, which is helping to ease the pressure of the housing crisis.
- Hired Care Aides who provided support to 6-8 Elders to ensure they feel supported, connected to the community, and so they can continue living in their homes. The Care Aides continued to build relationships in the community, making the service more accessible and personal, while lowering costs.
- Promoted food security for those who need it through delivering high-quality food boxes to Members.



Language and Culture Department

hənqəminəḥ translation in-progress



BUDGET SCHEDULE(S): Schedule 8 // Member Education & Culture

This department was created in the 2021-2022 Fiscal Year and is dedicated to the revitalization and promotion of hənqəminəḥ and Tsawwassen culture. The language and culture staff organize cultural awareness activities such as weekly language classes, annual cedar stripping outings, and beading and drumming workshops. They work with the Natural Resources Department to organize traditional tea harvesting and other gathering opportunities. This branch also works closely with the child and youth centres and the daycare to instill cultural values in the children and youth, and assists all other departments in including language and cultural elements in TFN Government policies and regulations.

2021-2022 LANGUAGE AND CULTURE DEPARTMENT HIGHLIGHTS

- Provided cultural and language work, support, and advice to political and administrative arms of TFN Government, including integrating hənqəminəḥ and cultural practices and protocols into TFN's laws, programs, and services. For example, the department supported Tsawwassen Legislative Assemblies; assisted Lands Department with cultural design elements that will be used within the future Elder's Centre; hənqəminəḥ naming of TFN's new Respite House (ᓃxʷaləqʷə ʔəwətəwtxʷ); participation in consultation and (re)naming work of TFN's Member Beachfront Park - Blue Heron Park (sməqʷəʔelə); and assisted various departments for TFN to hire Members for drumming, singing, prayers, and brushings.
- Expanded programming to continue facilitating connection to Tsawwassen's hənqəminəḥ language. These activities included weekly language classes for adult TFN Members and staff, and language workshops for children attending the daycare, youth center, and other education programs.
- Developed and supported innovative ways of working and interacting with TFN Members and Government, to maintain Tsawwassen culture, traditions, and protocol, through the ongoing COVID-19 pandemic.



2021-2022 LANGUAGE AND CULTURE DEPARTMENT HIGHLIGHTS

- Created a new Language and Culture Ambassador position and hired five TFN Members in the roles to learn and promote Tsawwassen language and culture. Department staff successfully completed Simon Fraser University's Indigenous Language Proficiency Program, each receiving a Certificate in Indigenous Language Proficiency from the university's Faculty of Arts and Social Sciences.
- Participated in intergovernmental affairs work by contributing to the City of Delta's Ladner Revitalization Plan; advising the Policy and Territory Management teams on cultural matters; and collaborating with staff at City of Delta to create a Land Acknowledgment that the City of Delta has adopted for their Council Meetings.
- Collaborated with TFN's Health and Social Services Department to develop a Cultural Sensitivity Presentation that will be used in a workshop for TFN staff.
- Supported TFN Member and Nation participation in the virtual 2021 Pulling Together Canoe Journey 2021 and Tribal Journey Paddle 2021.
- Managed and administered TFN's Cultural Support Grant Program, which provides financial support to TFN Members to hold ceremonies, cultural events, or other practices of cultural importance, in accordance with TFN traditions.
- Successfully collaborated with the Territory Management and Lands departments to reinter over 300 Ancestors to our new mortuary hut on TFN Lands. These Ancestors, some dating back to 4500 years before present, were removed from their burials from various locations in sčəwəθən (Tsawwassen) territory over the last century. The work to bring Tsawwassen's Ancestors home and to their final resting place was the culmination of two years of planning and was guided by the advice of the TFN's Standing Committee of Culture and Language ("SCLC").

Education and Skills Development Department

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BUDGET SCHEDULE(S): Schedule 8 // Member Education, Training, and Culture

The Education and Skills Development (ESD) department provides Member education and training activities for TFN Members and youth. This department supports TFN children and students in daycare, kindergarten to grade 12, post-secondary and employment opportunities with learning and financial assistance. The K-12 branch involves staff meeting with teachers, principals, and members of the school district to ensure that all students are receiving the learning support they need. Where a child is receiving insufficient learning support at school, the ESD branch provides specialized academic programming targeted to that student's needs.

2021-2022 EDUCATION DEPARTMENT BY THE NUMBERS

TFN STAFF MET WITH DELTA SCHOOL DISTRICT

24

TIMES OVER THE FISCAL YEAR

CELEBRATED GRADUATION FOR:

3

PRESCHOOL STUDENTS

13

GRADE 7 STUDENTS

5

GRADE 12 STUDENTS

2

POST-SECONDARY STUDENTS

96

APPLICANTS FOR THE EMPLOYMENT AND TRAINING PROGRAM

53

MEMBERS ACCESSED PRE-EMPLOYMENT OR UPGRADING/ CAREER ADVANCING TRAINING.

12

TFN MEMBERS RECEIVED TUITION AND ATTENDED POST-SECONDARY INSTITUTIONS. 2 ENROLLED IN 1 YEAR PROGRAMS AND 10 IN 3-5 YEAR PROGRAMS.

2021-2022 EDUCATION DEPARTMENT BY THE NUMBERS (CONT'D)

4

MEMBERS WERE EMPLOYED AT JOINT VENTURE PROGRAMS.

30

YOUTH REGISTERED IN THE YOUTH CENTRE'S SNOWBOARDING PROGRAM THAT WENT EVERY FRIDAY EVENING FROM DECEMBER 2021-FEBRUARY 2022

20

YOUTH ATTEND THE YOUTH CENTRE TEEN ROOM

35

YOUTH ATTEND PROGRAMS AT THE YOUTH CENTRE DAILY FOR EXTRACURRICULAR ACTIVITIES

29

YOUTH WERE EMPLOYED IN THE 2021 SUMMER EMPLOYMENT PROGRAM

2021-2022 EDUCATION AND SKILLS DEVELOPMENT DEPARTMENT HIGHLIGHTS

- Supported all interested Members with post-secondary education funding. The department is finding that each year our work encouraging high school students is leading to the number of applicants for post-secondary increasing. A new scholarship opportunity was created during this fiscal year.
- Advanced work on amendments to the Post Secondary Education Policy and the Employment and Training Policy, in collaboration with the Policy and Intergovernmental Affairs Branch. The goal of the policy amendments was to increase funding supports for students (subsequently completed in 2022-2023 fiscal year).
- Successfully delivered the Employment and Training Program, advertising 100% of employment opportunities related to partnerships, joint ventures, and other opportunities.
- Built on the successful opening of the Youth Center in the previous fiscal year. Welcomed TFN youth with fun activities, education support, an after-school care program, teen program, and drop-in activities. TFN youth have enjoyed a variety of programming, such as guitar, drumming, floor hockey, Coast Salish art and design, and snowboarding.
- Successfully licensed the After-School Care Program with 45 licensed spots at the TFN Youth Centre. The program continues to grow as we opened to staff children part way through this year. The program stayed open through the majority of the Christmas Holiday break 2021 and all of Spring Break 2022 to provide support for TFN families and activities for the youth.
- Continued to operate the on-Lands school to support TFN children with all courses and electives being offered. Students attending the daily programming were provided with meals and have access to learning supports. The school supported 23 students.
- The Smuyuc'wa' Lelum Early Childhood Development Centre introduced həłqəmiñəm language as part of the oral language development in their programming. Additionally, staff from the Language and Culture department met weekly at the daycare to provide drumming and singing classes to TFN children.
- The long-running AFROG Program closed its doors after 19 years due to a lack of funding.

Natural Resources Department

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BUDGET SCHEDULE(S): Schedule 11 // Natural Resources

The mandate of Natural Resources is to ensure that Tsawwassen Members are able to maximize opportunities to exercise Treaty rights through sustainable harvesting of natural resources (land, water, air, fish, wildlife, migratory birds, renewable resources). The Department's name in hənqəmihənəm, šx^wk^wecxənəm šx^wqeqəʔxən, means the department that *stewards the land, looks out, guardians on foot team, watching over the land*. The department works to protect, preserve, and promote Tsawwassen culture, and works in conjunction with other governments to ensure the management of the natural resources within Tsawwassen traditional territory. This includes assisting with TFN participation in environmental assessments, as well as planning around proactive stewardship actions such as invasive aquatic species control and habitat restoration. Natural Resources is also responsible for administering and enforcing Tsawwassen's natural resources laws and rights.

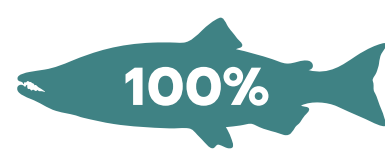
2021-2022 NATURAL RESOURCES BY THE NUMBERS

Percentage caught of allocation, by fishery

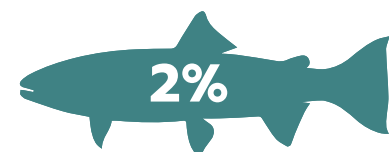
CHINOOK SALMON



CHUM SALMON

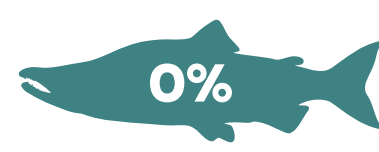


COHO SALMON



(NO DIRECTED FISHERIES AND BYCATCH ONLY REPORTING)

SOCKEYE SALMON



(NO FSC FISHERY)

TSAWWASSEN FIRST NATION

2021-2022 NATURAL RESOURCES BY THE NUMBERS (CONT'D)

Percentage caught of allocation, by fishery

EULACHON



Shellfish

CRAB (UNALLOCATED)



54,337 KEPT;
30,330 RELEASED

COORDINATED

6

MEETINGS OF THE NATURAL RESOURCES COMMITTEE

2021-2022 NATURAL RESOURCES HIGHLIGHTS

- Led and supported implementation of TFN's fishing rights through participation in regular treaty implementation and fisheries-related meetings with federal and provincial governments, and meeting TFN's treaty requirements for an Annual Fishing Plan and Post Season Reporting.
- Successfully applied for funding under the BC Salmon Restoration and Innovation Fund (BCSRIF) to conduct work on a selective fishing project. The Fish Trap project will allow TFN to rediscover proficiency with a traditional fishing method while providing an opportunity to access the river in the event gillnet fishing is closed due to conservation concerns related to bycatch. This project will also provide an opportunity to document findings on the effectiveness of selective fishing techniques in mitigating bycatch mortality, while providing training and work for TFN members.
- Pursued a second BCSRIF-funded project, "BCFRESH", with our partners at the Lower Fraser Fisheries Alliance, Ducks Unlimited and Raincoast. Opportunities for interested TFN members to assist with the 3 salmon habitat restoration and creation projects under this umbrella will be announced.
- Worked with DFO on the Coastal Environmental Baseline Program, which is an extensive radio tagging program with eulachon.
- Advanced work on two long-term projects with the Policy Branch. The TFN Keystone Project aims to create a technical baseline, living record, and database, of TFN's keystone Plant, Animal, Aquatic, and Land/Water/Air relations. Members would be able to access and contribute to the database and record (community science). Cultural materials for community will also be produced through this project. The second project is to review and amend TFN's Fish, Wildlife, Migratory Birds, and Renewable Resources Act through a šx^wk^wecxənəm paradigm.
- Supported Members with commercial crab opportunities. Commercial salmon opportunities in the Fraser River were closed for 2021-2022 due to conservation concerns.
- Distributed Food Fish for Members: 5 chinook salmon for Adults and 3 for children. Three additional totes of chinook were sent to be processed and stored for community programs.

Natural Resources Department *(cont'd)*

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2021-2022 NATURAL RESOURCES BY THE NUMBERS (CONT'D)

- Operated the crab tank for the TFN Food, Social, and Ceremonial Crab Program.
- Met Treaty requirement of 20% validations for FSC fisheries and 100% of commercial fisheries (Chinook: 91%; Chum: 100%; Eulachon: 100%; Crab: 100%) and ensured personnel requirements for both validations/patrols and data entry.
- Ensured Members are able to safely exercise hunting rights by assisting with obtaining firearms licences. Unfortunately firearms safety courses were not available this year due to COVID-19.
- Conducted regular enforcement patrols and completed two joint migratory birds hunting patrols with the Federal Wildlife Enforcement Division.
- Processed and distributed eagle feathers for an eagle feather beading workshop, and started planning for workshops on bird of prey processing and feather preparation.
- Completed work to protect and enhance plants, including taking inventory, promoting protection and mapping locations of both culturally significant and invasive species, removing invasive species, and supporting Member harvesting.
- Coordinated meetings of the Natural Resource Committee (NRC) to engage Members on natural resource matters, and provided regular updates and engagement opportunities through weekly postings in the Community Newsletter, text, and email communications.
- First Fish Ceremony did not occur in 2021. A "Blessing of the River" was held, per advice, counsel, and support of NRC and Elders, and Language and Culture Department.
- Managed and monitored the use of TFN Dock after it was impacted by major weather events (King Tide and flooding) during the fiscal year that caused major destruction. Decommissioning of unsalvageable dock platforms and land-based facilities was completed and development of a long-term site strategic plan began.



Lands & Municipal Services Department

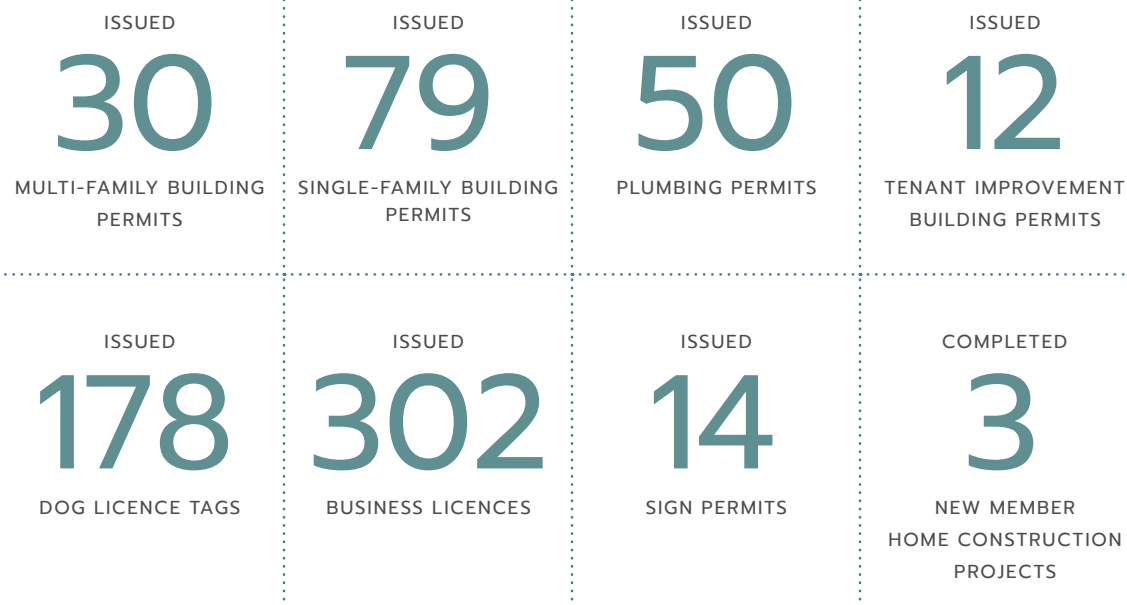
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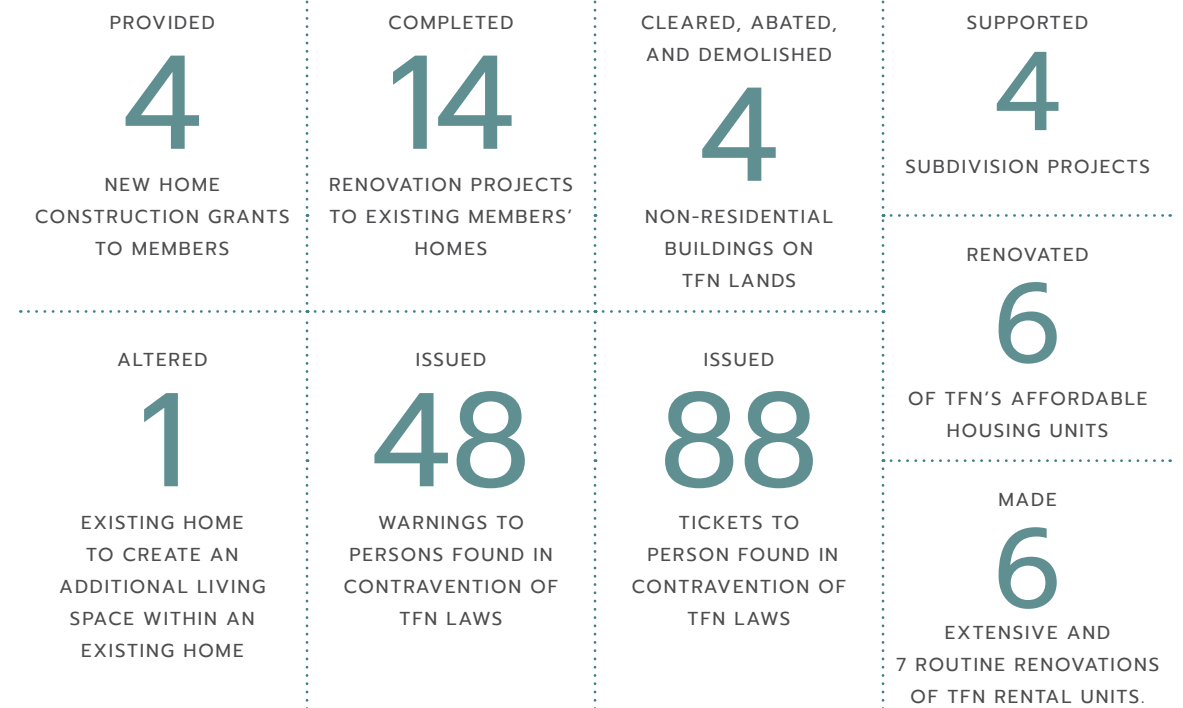
BUDGET SCHEDULE(S): Schedule 3A // Local Government Lands and Engineering, Schedule 3B // Local Government Lands and Planning, Schedule 5 // Local Government Capital Expenditures, Schedule 10 // Member Lands & Municipal Services, Schedule 12 // Member Capital Expenditures

The Lands & Municipal Services Department is responsible for planning services at TFN, which includes: supporting matters related to TFN's planning administration; building permits; compliance and enforcement; development applications; and planning projects. The department also houses engineering services, which includes public works, utility operations, development engineering, facilities maintenance and operations, capital projects, and service agreements.

LANDS & MUNICIPAL SERVICES DEPARTMENT BY THE NUMBERS



LANDS & MUNICIPAL SERVICES DEPARTMENT BY THE NUMBERS



2021-2022 LANDS & MUNICIPAL SERVICES DEPARTMENT HIGHLIGHTS

- Received a \$15,000 grant from the Ministry of Housing and Municipal Affairs, administered by the Union of BC Municipalities (UBCM), to complete TFN's very first Housing Needs Assessment. EC and the Housing Advisory Committee reviewed the completed Housing Needs Assessment Report and it was submitted to the Union of BC Municipalities in February 2022.
- Completed placemaking activities to incorporate visual aspects of TFN art and culture in the community. These included wrapping 13 BC hydro boxes and 10 TFN owned utility boxes with photos taken by Members. In 2022, a second pilot project was successfully implemented to install banners created by TFN youth on Salish Sea Way.
- Advanced work on Phase 4 of the Facilities Planning Project, with a \$50,000 grant that was secured from New Relationship Trust. Comprehensive Member engagement for Site 4 was also completed. The primary objective of this Phase 4 work was to understand Member's vision and preferences for Site 4. This will assist with developing a site planning framework and detailed programming of this facility in Phase 5.
- Launched TFN's first Rent-to-Own pilot project with the relocation of a house in the Falcon Way subdivision. The pilot project will inform development of a larger Rent-to-Own program for Members who are unable to build their own single-family home on TFN Lands.



Lands & Municipal Services Department (cont'd)

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2021-2022 LANDS & MUNICIPAL SERVICES DEPARTMENT HIGHLIGHTS (CONT'D)

- Advanced work on the new Elders Center by engaging with Elders and completing the detailed design phase. The entire project will likely take 16 months and will soon be in construction.
- Designed new signage for both 6-plexes in the Falcon Way neighborhood. As a part of the Placemaking initiative, Lands Staff and Culture Staff worked together on the design and placement of the signs on the buildings. The following names have been selected for the respective 6-plex complexes: spa:l?elə (meaning Raven Nest) and yaxʷəle?elə (meaning Eagle Nest)
- Started construction on the new Falcon Way playground.
- Opened the new Members Beachfront Park and successfully conducted the youth summer program in the park.
- Finalized the TFN Sanitary Servicing Review report for Community Lands Study. TFN retained a consultant to provide an update to the TFN Bulk Water Trunk Sanitary Master Plan that was completed in 2014.
- Hired a full-time Housing Planner to manage the TFN Housing Program and assist Members with subdivision and servicing processes, and hired a full-time Housing and Planning Technician to support TFN's Housing Program.
- Secured 3 grants for a total of \$54,060 to assist with the TFN Community Farm pilot project implementation. Completed work includes farm site inspections, soil testing, identifying constraints, finalizing signage, fencing, excavation, site tilling, and ground cover planting to protect it through winter months. Implementation of this pilot project will occur in 2022-23, all the harvest will be distributed among Member families.
- In accordance with the Land Use Plan, advanced work to close the existing entrances to the community at the intersections of Tsawwassen Drive North and 41b Street, and Highway 17 and Tsawwassen Drive to create a safe, quiet and pedestrian oriented seaside promenade. The community was consulted through May and early June 2021. TFN has proposed a new approach for Tsawwassen Drive South and is discussing the concept with MOTI to get a timeline for the permits before moving forward.
- Advanced work on new housing units for Tsawwassen Members. This included work on developing duplexes on Lot A and B, and completing the on-site infrastructure and foundation work for the 36-unit project. The design-build tender for the dwelling portion of the project was awarded and the first 12 units for this project are expected in 2023.
- Completed the TFN Agricultural Economic Study, which examines the status and agricultural capability of lands in Brunswick Point and Boundary Bay Lands.



Policy and Intergovernmental Affairs Department (PIGA)

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BUDGET SCHEDULE(S): Schedule 2 // Policy & Government Services
Schedule 7 // Member Policy & Government Services

The PIGA department is made up of the Territory Management and Policy branches.

Territory Management Branch

This branch of the Policy and Intergovernmental Affairs department coordinates and leads TFN's involvement in major projects and minor project referrals, which result largely from external developments that may have an impact on TFN's Treaty Rights. The department provides input directly and collects input from external consultants and the community to ensure that any developments take TFN's rights into consideration. This department also coordinates TFN's specific claims files and supports the Territorial Boundary Commission, which is set up to work through overlap issues with other First Nations.

2021-2022 TERRITORY MANAGEMENT BRANCH HIGHLIGHTS

- Processed and filed 163 referrals during the 2021-2022 fiscal year.
- Completed negotiations and held a signing ceremony for Members to witness as Chief Ken Baird and Vancouver Fraser Port Authority president and CEO Robin Silvester gathered together to sign the milestone relationship agreement. As neighbours and partners, the agreement will formalize the partnership between Tsawwassen First Nation and the port authority, govern their long-term relationship, and provide a framework to support collaborative work together in Tsawwassen traditional territory.
- Successfully collaborated with the Language and Culture and Lands departments to reinter over 300 Ancestors to our new mortuary hut on TFN Lands. These Ancestors, some dating back to 4500 years before present, were removed from their burials from various locations in scəwəθən (Tsawwassen) territory over the last century. The work to bring Tsawwassen's Ancestors home and to their final resting place was the culmination of two years of planning and was guided by the advice of the TFN's Standing Committee of Culture and Language ("SCLC").



Policy and Intergovernmental Affairs Department (PIGA) *(cont'd)*

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2021-2022 TERRITORY MANAGEMENT BRANCH HIGHLIGHTS (CONT'D)

- Engaged with LGL Environmental consultants to complete a baseline study of the Tsawwassen marshland and foreshore area with the view to enhance juvenile salmon habitat as part of the RBT2 offsetting work. Tsawwassen Members were hired to assist and lead some of this work which included: a vegetation survey, fish survey, clam beach survey, and lidar survey.
- Developed the šxʷkʷecxənəm Framework, a Government-to-Government Mechanism for Addressing Modern Treaty Implications of the proposed Roberts Bank Terminal 2 Project on the Treaty Rights and aspirations of Tsawwassen First Nation. This is a comprehensive federal accommodation proposal to help build internal stewardship capacity for the Natural Resources Department.
- Received funds from the Provincial Ministry of Transportation and Infrastructure to lead two technical studies: one on eulachon and one on migratory birds.
- Began work with the Policy branch on a TFN Valued Components project to serve as a guideline to assess all projects happening with Tsawwassen's Traditional Territory.
- Began work with the Policy branch and Culture and Language Department to develop a TFN Heritage Management Regulatory Framework.
- Coordinated TFN's participation in provincial and federal environmental assessment processes for major projects including the Patullo Bridge Replacement Project, the Fraser River Crossing Project, Tilbury Marine Jetty Project, and the Delta Grinding Facility.
- Coordinated and participated in engagement with other Indigenous Nations to support TFN's management of overlap issues in an effective manner.



Policy and Intergovernmental Affairs Department (PIGA) *(cont'd)*

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Policy Branch

The Policy branch is responsible for making sure Executive Council, the Legislature and senior management have access to the best available information and analysis on decisions they make. The policy team is both internal and external facing. Internally, the team develops and updates TFN policies, programs, and regulations across government departments. Externally, the policy team manages relationships and advances TFN's interests with other governments (including local governments, other First Nations, and the provincial and federal governments). This work includes developing policy collaboratively with other governments, engaging on other governments' policies to input information about TFN rights and interests, and negotiating agreements.

2021-2022 POLICY BRANCH HIGHLIGHTS

- Supported all government departments with policy interpretation, advice, amendments, and development of new policy.
- Reviewed and completed updates to the Home Insurance Assistance Policy, the Auxiliary Medical Support Policy, the Policy for Payment of Servicing and Pre-construction Costs, and the Procurement Policy.
- Created new policies for the Youth Center, for a Wills Program, and for the new Tsawwassen Child Benefit.
- Created a new Resource Management Officer Regulation and a new Parks Regulation.
- Negotiated new four year funding from the Federal Government for infrastructure and housing.
- Supported governance operations, including the three Legislative Sessions, including working with Legal on drafting legislation, and preparing presentations and materials for Legislators.
- Coordinated with the Province of BC, the Fraser Health Authority, First Nations Health Authority, and TFN's Health and Social Services Department to deliver four Vaccine Clinics on Lands and COVID-19 Safety Strategies.
- Collaborated with other BC Modern Treaty Nations on a submission for BC's Action Plan to implement the Declaration on Rights of Indigenous Peoples Act, and on two fisheries related projects about common fisheries issues and how we work with DFO.

Policy and Intergovernmental Affairs Department (PIGA) *(cont'd)*

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2021-2022 POLICY BRANCH HIGHLIGHTS (CONT'D)

- Signed a new Shared Priorities Framework with the Province of BC to guide collaborative work aimed at improving treaty implementation and the government-to-government relationship.
- Worked with other self-governing First Nations across Canada in the Lands Claims Agreement Coalition to continue advocating for improved treaty implementation by the Federal Government. The LCAC is working to co-develop with Canada an Implementation Policy and new oversight mechanisms.
- Collaborated with BC and other modern treaty nations on amending BC's *Interpretation Act* to ensure that every provincial law is to be construed as upholding and not abrogating (cancelling) or derogating (diminishing) from the Aboriginal and treaty rights of Indigenous peoples.
- Two staff on the policy team participated in the RELAW Co-learning Program with West Coast Environmental Law to learn about revitalizing Indigenous Laws and how to apply Indigenous Laws to contemporary issues.
- Hired a TFN Member as Policy Intern and subsequently promoted to Junior Policy Analyst.
- Supported TFN Youth Isabella Corbet and Taylor Baker to participate in The Gordon Foundation & Land Claims Agreement Coalitions Fourth National Treaty Negotiation and Implementation Simulation Event.

In-House Legal Department

hənqəminəḡ translation in-progress



The In-House Legal department manages the legal functions for all of TFN Government, including the coordination of external counsel when necessary. The department also manages member-focused legal functions relating to TFN Treaty rights, including providing support to the Territory Management team and fishing rights issues.

2021-2022 IN-HOUSE LEGAL DEPARTMENT HIGHLIGHTS

- TFN and Canada concluded negotiations and reached a settlement agreement on the English Bluff Specific Claim. As part of the settlement, TFN receives \$7.7 million in compensation.
- In close collaboration with Territory Management, Legal successfully negotiated and signed a Relationship Agreement with the Vancouver Fraser Port Authority.
- Worked closely with the Policy and Intergovernmental Affairs team on the review and drafting of all new and amended policies, regulations, and legislation throughout the year.
- Worked closely with the Policy and Intergovernmental Affairs team to provide input to other governments' policy and legislative initiatives, ensuring that Tsawwassen rights are adequately considered and protected.
- Provided advice on the interpretation and application of TFN Laws and Regulations to TFN staff and external partners.
- Protected TFN's interests in all contractual relationships and ensured leases and commercial agreements complied with TFN laws and regulations, did not expose TFN to unforeseen risk, and were completed in a timely manner. The Legal team supported the successful approval of leased lands.
- Successfully coordinated external counsel on a variety of items important to TFN, including consultations on major projects in the territory.
- Met with other First Nations who are self-governing or working toward self-government to share TFN's experiences related to the concurrent law model and enforcement
- TFN's General Counsel, Mary Childs, was recognized as one of the 500 most influential business leaders in British Columbia by Business in Vancouver.

Human Resources (HR) Department

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BUDGET SCHEDULE(S): Schedule 1 // Finance & Administration

The HR Department provides support for all TFN employees, including payroll and benefits, recruitment and retention, and employee health and safety. The HR department is also responsible for ensuring that TFN maintains and/or increases Member staff complement and recognizing promotion of titles of Member staff, especially Senior, Manager and Director roles within all departments. Every new hire at TFN is subject to an Affirmation Ceremony at Legislative Assembly sessions throughout the year.

2021-2022 HR DEPARTMENT BY THE NUMBERS

HELD AFFIRMATION CEREMONY FOR

16

EMPLOYEES.

9.6%

TURNOVER RATE OF STAFF.

1

MEMBER RETIRED AFTER OVER

30

YEARS OF SIGNIFICANT CONTRIBUTIONS AS A TFN EMPLOYEE.

32.3%

OF TFN STAFF ARE TFN MEMBERS.

50.8%

OF TFN STAFF ARE MEMBERS, MEMBER SPOUSES, AND OTHERS WHO IDENTIFY AS FIRST NATIONS/INDIGENOUS PEOPLES.

HR HIGHLIGHTS

- Promoted one Member into a Senior Management position, promoted 2 Members into newly created Senior Management positions, and promoted 5 other Members into better positions.
- Coordinated quarterly meetings of the Occupational Health and Safety Committee. This fiscal, we increased the number of worker and management representatives working together to promote health and safety in the workplace.
- Updated the Human Resources Policy and Procedure.
- Continued to offer the Employee Health and Wellness program to encourage employees to lead a healthy lifestyle by reimbursing costs up to a maximum annual amount for fitness and related activities.

Information Technology (IT) Department

sləqələx^w šx^wqeqə?xən



BUDGET SCHEDULE(S): Schedule 1 // Finance & Administration

The TFN IT Department provides technology services and solutions for all functions of the TFN Government. This includes all deskside support for staff computers, cell phones, printers, and other applications. The department also provides network and server management, supports organizational productivity software (such as Microsoft Office, Vadim, and Tempest) and manages cyber security.

2021-2022 INFORMATION TECHNOLOGY HIGHLIGHTS

- Relocated IT critical infrastructure, such as TFN servers and data storage, to a more resilient facility on Lands that meets its technical and operational needs.
- Began implementation process for multi-factor authentication (MFA) for government wide computers. MFA provides an additional layer of security, increases the government's IT security posture, and meets TFN obligations under its cyber liability insurance.
- Successfully procured equipment to facilitate a hybrid meeting and communications model. The hybrid meeting model was successfully demonstrated during Spring 2022 Legislature, where Legislators participated both virtually and in person. EC directed IT to pursue hybrid models of meetings, internally and externally, to accommodate work arrangements.
- Maintained uninterrupted operation of IT infrastructure and productivity such as servers, email, and computers; all completed within budget.
- Ensured a supply of current hardware and software to facilitate employee productivity and stability. IT ensured that staff worked from devices no older than 4 years than the most current operating system. IT managed the department budget to accommodate technology life cycle process.
- TFN IT successfully responded to requests from staff pertaining to service needs in a timely manner.

Economic Development Department

θəyt syəlawa?



BUDGET SCHEDULE(S): Schedule 13 // Economic Development

TFN's Economic Development Department is responsible for the management and development of economic opportunities on Tsawwassen Lands. The purpose of the department is to balance commercial projects that bring economic benefits to the Community, with supporting Member businesses and joint ventures that advance business opportunities. This includes reviewing projects for their environmental and social implications for current and future generations, as well as assisting Member businesses with coaching, access to industry specialists, and information about funding opportunities.

2021-2022 ECONOMIC DEVELOPMENT HIGHLIGHTS

- TFN signed an Agreement to Lease with Kebet Holdings Ltd. ("Beedie") for an approximately 20.46 acre parcel in the northeast corner of Phase 1 of the TFN Industrial Lands. Once the conditions of the Agreement to Lease are satisfied, TFN will enter into a lease with Beedie for a term of 60 years, and Beedie will make a prepaid land lease payment. This is a landmark transaction for TFN, with the largest per acre prepaid lease payment and the most extensive Member benefits that TFN has ever negotiated.
- A new Community Business Development Coordinator was hired to the ECDEV Team. They are responsible for developing a business development program for Members with access to business coaching, industry specialists, business services, funding, and networks.
- Encouraged Member entrepreneurship by approving 2 Member businesses funding requests.
- Coordinated quarterly meetings of the Tsawwassen Economic Development Corporation Advisory Committee to discuss current and proposed projects, provide advice on the development of a strategic plan, and other matters related to economic development on Tsawwassen Lands.
- Hosted a strategic planning session to develop the parameters of an Economic Development Strategic Plan. The goal of the plan is to support TFN economic development that is environmentally sustainable. The plan will include economic development goals for TFN Agricultural and Industrial Lands, focusing on energy projects, alternative energy, and off-Lands energy. The strategy is expected to be completed in 2022-23.
- TFN joint ventures generated \$436,000 in net income for the benefit for TFN.



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TSAWWASSEN FIRST NATION

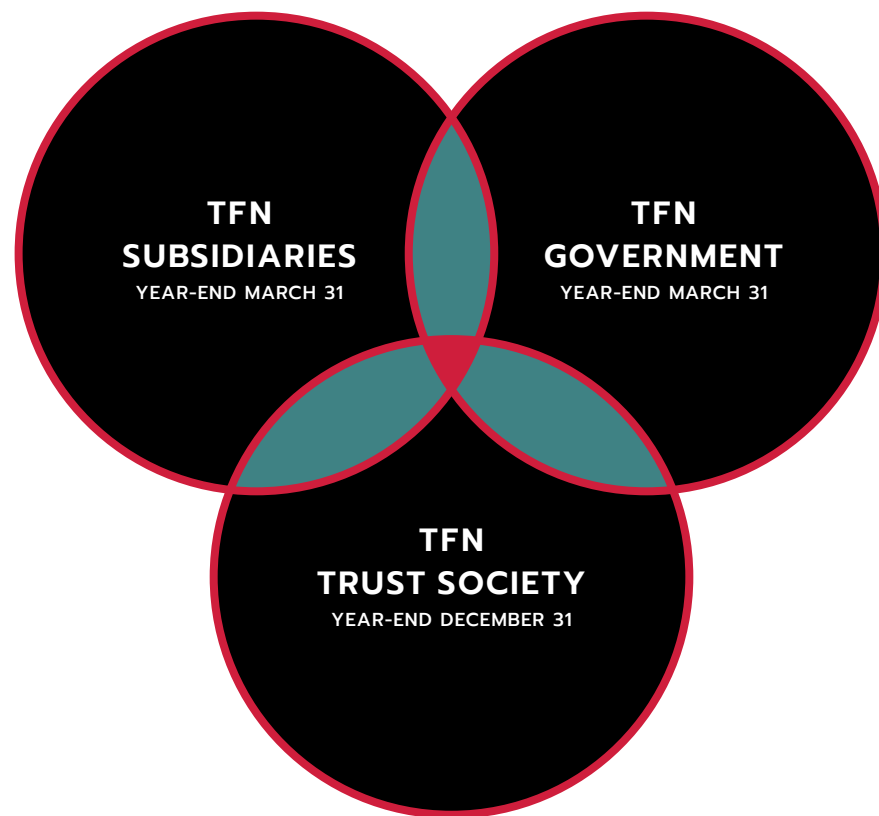
CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2022



BUSINESS OVERVIEW

Tsawwassen’s financial operations revolve around three interrelated functional areas, as indicated in the diagram below. The financial statements in the annual report include the accounts of TFN Government, the TFN subsidiaries, and the TFN Trust Society.



TFN Government provides services to Tsawwassen Members, as well as residents and commercial tenants on Tsawwassen Lands. Through the Economic Development function, the Government manages TFN Subsidiaries and receives revenues from them. These revenues, net of operating expenses as well as other revenues received from the federal government are paid into the TFN Trust Society.

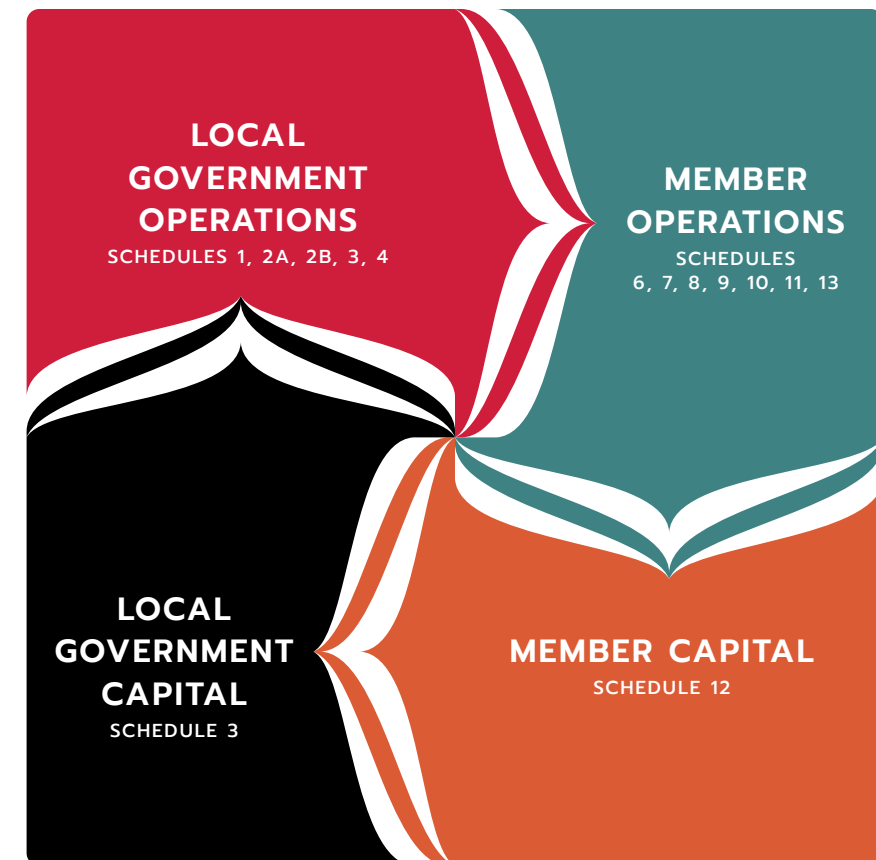
TFN Subsidiaries include the Petro-Canada branded gas station on TFN Lands, corporations that manage the industrial and commercial lands, as well as joint ventures with selected private sector companies that are set up to take advantage of business opportunities. Profits from these subsidiaries are paid to TFN Government.

TFN Trust Society manages four trusts on behalf of Tsawwassen Members. Some of these trusts help to fund distributions to Tsawwassen Members made by TFN Government while others receive funds from TFN to be invested on behalf of Members.

RESULTS OF OPERATIONS

The annual operating results are primarily those of TFN Government, since the scale of operations of TFN Subsidiaries is very small in relation to the government. In turn, government operations are broken out into Local Government Services (services available to all Members, residents and tenants on TFN Lands) and Member Services (services that are only available to Tsawwassen Members, wherever they live). These services are budgeted for in the Annual Appropriations Act (available on the TFN website) which is approved by the Tsawwassen Legislature.

The diagram below illustrates the structure of the TFN Government budget, which is TFN’s financial plan for the year.



Revenues for 2021-2022 were \$56.1 million, about \$18.4 million higher than the budget for the year. There were several reasons for this:

- We do not budget for development levies, since these are not used for operations but go toward paying off the cost of infrastructure that TFN has already built and paid for (roads, water and sewer systems, etc.). During the year, \$3 million in such levies were recorded as revenue.
- An unbudgeted payment of \$7.7 million was received from the federal government as settlement of the English Bluff Specific Claim.
- Strong financial markets resulted in investment revenues being \$3.6 million higher than expected.
- Income from TFN subsidiaries, which is not budgeted, amounted to \$0.5 million.

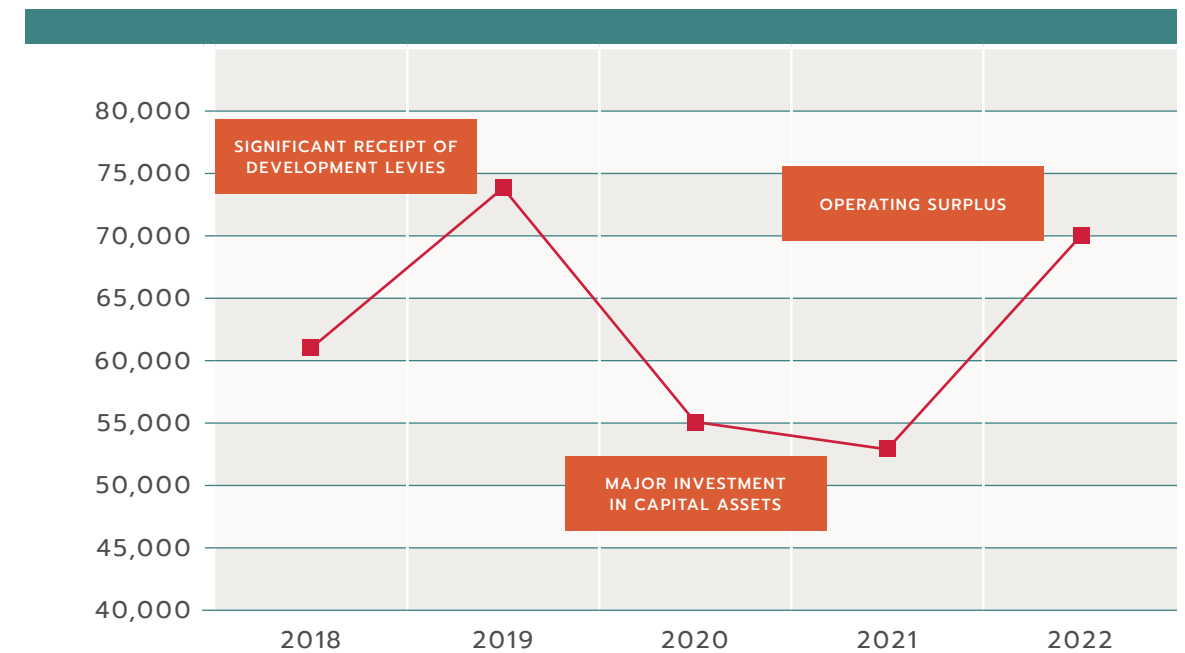
Expenditures were \$6.2 million or approximately 15% lower than budgeted. This was mostly due to the impact of Covid on operations - staff positions were vacant longer than expected, some programs were temporarily stopped, and other programs that had been planned as contracted services were deferred. Despite the impacts of Covid, the following key accomplishments were achieved in each of the major functional areas:

- Lands and municipal services – advanced work on the new Elders Centre, the Facilities Planning Project, and on new housing units for Tsawwassen Members.
- Education, culture & natural resources – supported Tsawwassen Members with post-secondary education funding, introduced programming for youth at the new Youth Centre, began hənqəmihəñ class options on Zoom for Members and staff, held a first fish ceremony, and distributed food fish.
- Administration – continued to support staff throughout the pandemic, upheld traditional practices in government proceedings, such as Executive Council meetings and Legislature, concluded negotiations and reached a settlement agreement on the English Bluff Specific Claim.
- Health, social and economic development – continued to deliver health and social services programs, such as the Nurse Practitioner program, the homelessness prevention program, and delivered harm reduction workshops. HSS also organized four COVID-19 vaccine clinics on Tsawwassen Lands.
- Member benefits – in addition to the usual quarterly distributions and annual Member Legacy Trust distribution, three Covid support payments costing a total of \$750,000 were made to Members. A portion of the English Bluff settlement was also distributed to Members.
- Policy & government services – negotiated new four-year funding from the Federal Government for infrastructure and housing, signed a new Shared Priorities Framework with the Province of BC, successfully delivered virtual legislative sessions, processed and filed 163 referrals, and signed a milestone relationship agreement with the Vancouver Fraser Port Authority.

FINANCIAL POSITION

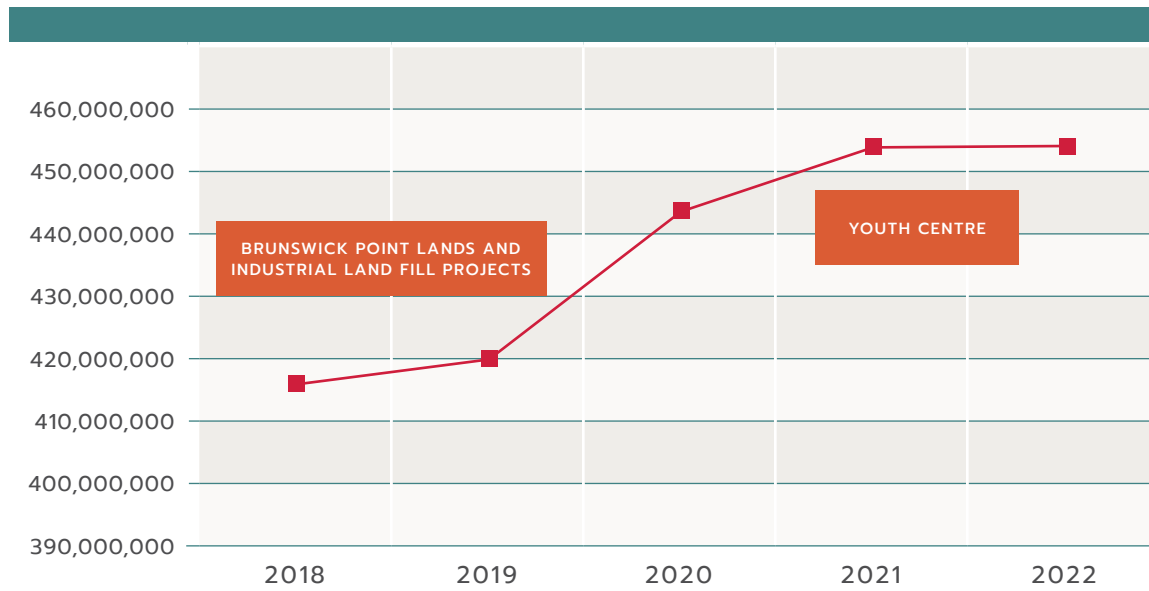
The statement of financial position gives an insight into TFN’s assets and liabilities at the end of the fiscal year. The following are some of the key indicators of financial position, and how they have changed over time.

Cash Balances



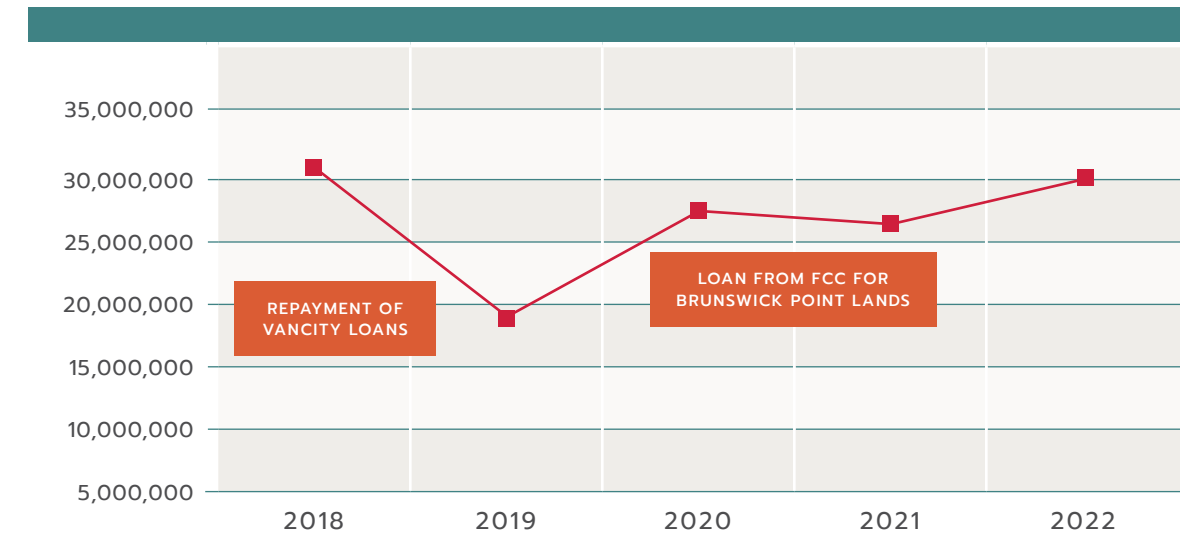
Cash balances give an indication of an organization’s ability to react to changing needs. TFN has allowed itself operational flexibility by maintaining these cash balances. Note 8 to the financial statements indicates that just over \$19 million of these cash reserves will be required in 2023 to pay down long term debt owing to Vancity.

Capital Assets



Capital assets represent the investment that TFN has made in infrastructure like land, roads, water and sewer systems and facilities. Schedule 1 to the financial statements provides additional detail for those interested in knowing what the capital assets consist of. While a significant investment has already been made in core infrastructure on Tsawwassen Lands, TFN will look to continuing investment in amenity facilities in the next decade.

Long Term Debt



TFN uses long term borrowings to help fund the cost of infrastructure. Most of the initial debt load taken on when the sewer treatment plant and other early infrastructure investments were made has now been paid back. In the next year, more than half of the remaining debt will be paid off.



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Statement of Management’s Responsibility

The accompanying consolidated financial statements of Tsawwassen Government (the “Government”) are the responsibility of management and have been approved by the Executive Council.


These consolidated financial statements have been prepared by management in accordance with the significant accounting policies as set out in Note 2 to the consolidated financial statements and comply with Canadian Public Sector Accounting Board (“PSAB”) of the Chartered Professional Accountants of Canada and the Tsawwassen Financial Administration Act of the Government. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgements. 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 Government fulfills its accounting and reporting responsibilities through the Chief Administrative Officer and the Director of Finance by maintaining 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 Government’s assets are appropriately accounted for and adequately safeguarded.

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

The Executive Council reviews and approves the Government’s consolidated financial statements. The Executive Council and the management meet periodically with external auditors, to discuss internal controls over financial reporting, to satisfy themselves that each party is properly discharging their responsibilities, and to review the consolidated financial statements and the external auditors’ report. The Executive Council takes this information into consideration when approving the consolidated financial statements for issuance to the Members of Tsawwassen First Nation. The Executive Council also consider the engagement of the external auditors.

The consolidated financial statements have been audited by Deloitte LLP in accordance with Canadian auditing standards on behalf of the members. Deloitte LLP have full access to the Executive Council.


 Executive Council


 Chief Administrative Officer

Independent Auditor's Report

To the Council Members of
the Tsawwassen Government

Opinion

We have audited the consolidated financial statements of Tsawwassen Government (the "Government"), 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 debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Government in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Restated Comparative Information

We draw attention to Note 16 to the financial statements, which explains that the financial statements for the year ended March 31, 2021, have been restated. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government'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 Government's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Government to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Government to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.



Chartered Professional Accountants
July 28, 2022
Vancouver, British Columbia

Tsawwassen Government

Consolidated statement of operations and accumulated surplus

Year ended March 31, 2022

Notes	Budget 2022 \$	2022 \$	2021 \$	
			(Restated - Note 16)	
Revenue				
Net municipal taxes	14	16,796,899	16,477,329	14,228,049
Development levies		—	3,040,326	8,691,583
Federal and provincial government contributions for operations		12,147,049	20,279,350	13,607,065
Other income		3,742,080	5,063,539	9,188,244
Investment income		2,375,000	5,991,756	5,335,318
Income from enterprises	6	—	456,366	1,084,667
Property leases and rental income	7	37,800	1,735,421	1,598,208
Licenses, permits and registrations		1,073,040	1,339,910	1,964,102
Utilities		1,516,000	1,745,169	1,244,975
		37,687,868	56,129,166	56,942,211
Expenses				
Lands and municipal services	12	16,764,430	13,819,879	12,759,214
Education, culture and natural resources		7,237,198	4,639,403	4,419,635
Administration		6,050,279	4,142,230	4,044,344
Health, social and economic development		4,191,069	3,700,901	3,846,951
Member benefits		3,750,000	6,289,599	4,485,199
Policy and government services		3,731,084	2,933,472	3,280,776
		41,724,060	35,525,484	32,836,119
Surplus of revenue over expenses before amortization		(4,036,193)	20,603,682	24,106,092
Amortization		—	(6,382,624)	(6,094,247)
Surplus of revenue over expenses		(4,036,193)	14,221,058	18,011,845
Accumulated surplus, beginning of year			403,038,937	388,321,625
Transfer of funds to Treaty Settlement Trust	10(a)(ii)	—	(1,112,280)	(1,112,280)
Transfer of funds to Legacy Trust	10(a)(iii)	—	(1,459,503)	(2,182,254)
Accumulated surplus, end of year		—	414,688,212	403,038,937

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

Tsawwassen Government

Consolidated statement of changes in net debt

Year ended March 31, 2022

Notes	Budget 2022 \$	2022 \$	2021 \$	
			(Restated - Note 16)	
Surplus of revenue over expenses		(4,036,193)	14,221,058	18,011,845
Amortization of tangible capital assets	Sch 1	—	6,382,624	6,094,247
Acquisition of tangible capital assets	Sch 1	(35,225,000)	(6,340,919)	(16,098,704)
Change in prepaid expenses		—	52,295	(65,794)
Transfer of funds to Treaty Settlement Trust	10(a)(ii)	—	(1,112,280)	(1,112,280)
Transfer of funds to Legacy Trust	10(a)(iii)	—	(1,459,503)	(2,182,254)
Decrease in net debt		(39,261,193)	11,743,275	4,647,061
Net debt, beginning of year		—	(51,394,722)	(56,041,783)
Net debt, end of year		(39,261,193)	(39,651,447)	(51,394,722)

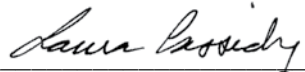
The accompanying notes are an integral part of the consolidated financial statements.


Tsawwassen Government
Consolidated statement of financial position
As at March 31, 2022

	Notes	2022 \$	2021 \$ (Restated - Note 16)
Financial assets			
Cash and cash equivalents	3	70,281,969	52,772,151
Accounts receivable	4 and 13	10,575,979	10,882,325
Restricted cash and investments	5	16,167,730	15,858,731
Investments in and advances to other entities	6	357,525	337,285
		97,383,203	79,850,492
Liabilities			
Accounts payable and accrued liabilities	13	10,166,845	10,008,096
Deferred revenue	7	96,941,312	94,544,713
Long-term debt	8	29,926,493	26,692,405
		137,034,650	131,245,214
Net debt		(39,651,447)	(51,394,722)
Commitments and contingencies	10		
Non-financial assets			
Tangible capital assets (Schedule 1)	9	454,078,584	454,120,289
Prepaid expenses and deposits		261,075	313,370
		454,339,659	454,433,659
Accumulated surplus (Schedule 2)		414,688,212	403,038,937

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

Approved on behalf of Tsawwassen Government

 _____, Executive Council

 _____, Chief Administrative Officer

Tsawwassen Government
Consolidated statement of cash flows
Year ended March 31, 2022

	2022 \$	2021 \$ (Restated - Note 16)
Operating activities		
Surplus of revenue over expenses	14,221,058	18,011,845
Items not involving cash		
Amortization of tangible capital assets	6,382,624	6,094,247
Non-cash investment income from Legacy Trust	(1,449,011)	(1,429,052)
Deferred property lease revenue recognized	(1,268,173)	(1,268,947)
Income from enterprises	(456,366)	(1,084,667)
	17,430,132	20,323,425
Net changes in non-cash operating working capital items		
Accounts receivable	306,346	(3,678,357)
Accounts payable and accrued liabilities	158,749	(119,119)
Deferred revenue	3,664,772	413,326
Prepaid expenses	52,295	(65,794)
	21,612,294	16,873,482
Capital activity		
Acquisition of tangible capital assets	(6,340,919)	(16,098,704)
Investing activities		
Restricted investments	(308,999)	(1,391,435)
Transfer of funds to Treaty Settlement Trust	(1,112,280)	(1,112,280)
Transfer of funds to Legacy Trust	(10,492)	(753,202)
Investment in and advances to other entities	(368,730)	(294,381)
Distributions from investments in other entities	804,856	1,410,983
	(995,645)	(2,140,316)
Financing activities		
Long-term debt proceeds	4,077,377	—
Long-term debt repayments	(843,289)	(812,969)
	3,234,088	(812,969)
Net cash inflow (outflow)	17,509,818	(2,178,507)
Cash and cash equivalents, beginning of year	52,772,151	54,950,658
Cash and cash equivalents, end of year	70,281,969	52,772,151
Supplemental cash flow information		
Interest paid	534,739	551,388
Interest received	5,991,756	3,202,058

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

1. Operating authority

The Tsawwassen Government (the "Government") operates under the authority of the Constitution Act of the Tsawwassen First Nation (the "First Nation") and under the Tsawwassen First Nation's Final Agreement (the "Agreement").

The members of the First Nation ratified the Agreement on July 25, 2007. The Government of Canada and the Province of British Columbia ratified the Agreement through the Legislature and the House of Commons enacting their respective Acts to give effect to the Agreement on April 3, 2009.

The Government comprises:

- (a) an elected legislative body known as Tsawwassen Legislature (the "Legislature") which is responsible for enacting laws, considering merits of proposed laws, resolutions and motions;
- (b) the Chief is the head of Tsawwassen Government and is accountable for the day-to-day functioning of the Government;
- (c) an Executive Council which conducts responsibilities as assigned to it by the Legislature, including directing the programs and services provided by the Government;
- (d) a Judicial Council which includes being responsible for hearing challenges to the laws, resolving disputes between members and elected officials, and investigating financial irregularities; and
- (e) an Advisory Council which is responsible for hearing ideas and concerns of members, and to prepare and present these to the Legislature and the Executive Council.

2. Significant accounting policies

These consolidated financial statements of the Government have been prepared by management in accordance with Canadian public sector accounting standards, and are prepared in accordance with the Tsawwassen Financial Administration Act of the Government. The significant accounting policies are as follows:

(a) Principles of consolidation

These consolidated financial statements include the accounts of the Government and organizations controlled by the Government.

Organizations considered to be Government business enterprises or Government business partnerships are accounted for using the modified equity method. Under this method, the Government reports its investment and advances to and proportionate share of the net income or loss of the organization.

Other Government organizations are consolidated in the financial statements after eliminating any intercompany transactions and balances.

Trust funds under the Government's control are incorporated directly into the Government's accounts while those not under the Government's control, or trusts administered on behalf of other parties, are excluded from the consolidated Government reporting entity.

2. Significant accounting policies (continued)

(a) Principles of consolidation (continued)

The following are the organizations comprising the consolidated Government reporting entity and the method for which they are accounted for in these consolidated financial statements:

Consolidated

Stahaken Developments Ltd.

0844666 B.C. Ltd.

0844663 B.C. Ltd.

483071 B.C. Ltd.

Tsatsu Enterprises Ltd.

TFN Economic Development Limited Partnership

TFN Economic Development Corporation

TFN Construction Ltd.

TFN Infrastructure Projects Corporation

TFN Commercial Lands Corporation

TFN Industrial Lands Corporation

TFN Brunswick Point Land Corporation

TFN Community Housing Society

Modified equity

600911 British Columbia Ltd. ("Gas bar")

TFN Construction Limited Partnership

(b) Revenue recognition

These consolidated financial statements have been prepared utilizing the accrual basis of accounting. Restricted revenues are recognized as revenue in the year in which the related expenses are incurred with unexpended restricted revenues being deferred. Unrestricted revenues are recognized as revenue when received or receivable and collection is reasonably assured.

Net municipal taxes, property leases and rental income, licenses, permits and registrations, investment income and income from enterprises are recognized in the period earned and when collection is reasonably assured.

Government contributions for operations from the federal and provincial governments that do not include stipulations are recognized as revenues when the transfers have been authorized, eligibility criteria have been met and a reasonable estimate of the amount can be made. Government contributions for operations with stipulations are recognized as revenue in the period the transfers are authorized, and eligibility criteria and stipulations are met.

Property leases and rental income is recognized on a straight-line basis over the terms of the respective lease agreements when collection is reasonably assured. Payments received in advance under the long-term land lease agreements are deferred and recorded as deferred land leases. Contingent payments are recognized as they are received.

Development levies are recognized as revenue in the period when the related infrastructure work is performed and when collection is reasonably assured.

2. Significant accounting policies (continued)

(b) Revenue recognition (continued)

Donated assets that do not include stipulations are recognized as revenues when assets are received and a reasonable estimate can be made. Donated assets with stipulations are recognized as revenue in the period when assets received, a reasonable estimate can be made, and eligibility criteria and stipulations are met.

(c) Accumulated surplus

Various funds are included in the accumulated surplus. These funds are not presented separately in the statement of operations but are presented on a consolidated basis, with any inter-fund balances and transactions eliminated. The funds are, however, separated for the purposes of segmented reporting and are detailed in Schedule 2. The various funds include the following:

(i) General fund

This fund operates and administers the general activities of the Government. It carries the Government's assets, liabilities, equity accounts as well as Tsawwassen Government related entities that are consolidated.

(ii) Member operating fund

This fund covers member operating expenditures in the following areas: Financial Benefits; Policy and Government Services; Education, Training and Culture; Health and Social Development; Lands and Municipal Services and Natural Resources. Member operating expenditures benefit Tsawwassen First Nation Members on and off lands.

(iii) Member capital fund

This fund carries member related capital projects. The purpose of these projects is to close the infrastructure gap that is a legacy of the Indian Act by constructing modern community amenities; and to reflect our community's pride in our Lands through comprehensive maintenance and beautification programs for Members.

(iv) Local government operating fund

This fund covers local government operating expenditures in the areas of Administration, Finance, Policy and Government Services, Lands and Municipal Services, and Taxation. Local government operating expenditures are intended for all residents on Tsawwassen lands: Member and Non-Member.

(v) Local government capital fund

This fund carries local government related capital projects. The purpose of these projects is to close the infrastructure gap that is a legacy of the Indian Act by constructing up-to-date roads, sewer, water and community amenities; and to reflect our community's pride in our Lands through comprehensive maintenance and beautification programs for all residents on Tsawwassen lands: Member and Non-Member.

2. Significant accounting policies (continued)

(d) Cash, cash equivalents, and restricted investments

Cash, cash equivalents, restricted investments and designated trust funds are recorded at cost, less any provision for impairment where investments are considered to be other than temporarily impaired.

(e) Tangible capital assets

Tangible capital assets are recorded at cost and are amortized over their estimated useful lives using the straight-line method as follows:

Water and sewer system	25–50 years
Buildings	20 years
Housing projects	5–20 years
Amenities	20 years
Furniture and equipment	3–5 years
Vehicles and boat	5 years
Playground and sports field	10–15 years
Roads	30 years
Dykes	50 years
Capital infrastructure	30 years
Capital subdivision	30 years
Storm water	30 years

Capital infrastructure and subdivision under construction are not amortized until brought into use. Interest incurred during construction which is directly attributable to the tangible capital assets is capitalized.

When conditions indicate that a tangible capital asset no longer contributes to provide goods or services, or that the value of future economic benefits is less than its book value, the carrying value of the asset is reduced to reflect the decline in value.

(f) Income taxes

The taxable entities of the Government use the liability method of accounting for income taxes. Under this method, current income taxes are recognized for the estimated income taxes payable for the current year. Future income tax assets and liabilities are recognized for temporary differences between the tax and accounting bases of assets and liabilities and are calculated using tax rates anticipated to be in effect in the periods that the temporary differences are expected to reverse. The effect of a change in the income tax rates on future income tax assets and liabilities is recognized in operations in the period the change becomes substantively enacted.

The Government is not subject to income taxes but incurs an Own Source Revenue ("OSR") liability under the terms of the OSR agreement with the Government of Canada and Province of British Columbia. As of April 1, 2017, the OSR liability was suspended for up to three years while the Government of Canada and the Tsawwassen Government work in collaboration toward a new self-government fiscal policy framework. The accumulated OSR liability of \$600,000 was reversed to other revenue in 2018.

2. Significant accounting policies (continued)

(g) *Employee benefits*

Under the terms and conditions of employment, Government employees may qualify and earn benefits for annual leave, severance and other benefits. The estimated liability for annual leave and other benefits is recorded as the benefits are earned by employees and included in wages and benefits (Note 11). Severance liabilities are recorded when employees are identified for termination.

(h) *Use of estimates*

The preparation of consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and the disclosure of contingent assets and liabilities for the reporting period. The estimates used in preparation of these financial statements include, amongst other things, collectability of receivables, development levies revenue and receivable, estimated useful lives of tangible capital assets, accrued liabilities, property taxes and contingent liabilities. Actual results could differ from those estimates.

(i) *Asset classification*

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not provide resources to discharge existing liabilities but are employed to deliver government services and may be consumed in normal operations. Non-financial assets include tangible capital assets and prepaid expenses. Intangible assets, and items inherited by right of the Crown, are not recognized in the consolidated financial statements.

(j) *Budget figures*

The budget information reflects amounts set out in the Annual Appropriation Act, as approved by Tsawwassen Legislature.

3. Cash and cash equivalents

Cash and cash equivalents are comprised of redeemable term deposits earning interest at rates ranging from 0.6% to 1.3% annually, maturing within 3 to 12 months, and redeemable on demand.

4. Accounts receivable

	2022 \$	2021 \$
		(Restated - Note 16)
Property taxes and utilities	4,880,043	4,887,310
Trade and development receivables	1,136,025	613,215
Due from Tsawwassen First Nation Trust Society	2,950,534	2,935,547
Other receivables	1,609,377	1,982,897
Government grants and contributions	—	463,356
	10,575,979	10,882,325

5. Restricted cash and investments

	2022 \$	2021 \$
Commercial Crab Fund	1,669,861	1,567,232
Commercial Fish Fund	2,746,470	2,577,552
Cultural Purpose Fund	3,017,558	2,831,990
Replacement Reserve Other (a)	8,733,841	8,881,957
	16,167,730	15,858,731

Restricted investments comprise cash held in funds identified for specific purposes as defined in the respective trust agreements.

(a) The Replacement Reserve Other relates to monies restricted for a building replacement fund.

6. Investments in and advances to other entities

	2022 \$	2021 \$
600911 B.C. Ltd. (100%)		
Shares	5	5
Cumulative net income	(55,450)	(75,690)
Advances	412,964	412,964
	357,519	337,279
TFN Construction Limited Partnership (99.5%)		
Shares	1	1
Cumulative net income	13,865,226	13,429,100
Cumulative distributions	(13,865,226)	(13,429,100)
	1	1
Tsawwassen First Nation Trust Society		
Advances	5	5
	357,525	337,285

The above advances are unsecured, non-interest bearing and have no fixed terms of repayment.

The proportionate financial information of the above entities accounted for on a modified equity basis is as follows:

	Assets \$	Liabilities \$	Net assets \$	Revenue \$	Expenses \$	2022 Net income (loss) \$
600911 B.C. Ltd.	990,193	1,113,772	(123,579)	5,586,348	5,566,108	20,240
TFN Construction Limited Partnership	1,121,453	1,272	1,120,181	1,281,324	845,198	436,126
	2,111,646	1,115,044	996,602	6,867,672	6,411,306	456,366

6. Investments in and advances to other entities (continued)

	Assets	Liabilities	Net assets	Revenue	Expenses	2021 Net income (loss)
	\$	\$	\$	\$	\$	\$
600911 B.C. Ltd.	891,856	1,034,347	(142,491)	3,213,122	3,245,057	(31,935)
TFN Construction Limited Partnership	1,572,913	—	1,572,913	5,958,818	4,842,216	1,116,602
	<u>2,464,769</u>	<u>1,034,347</u>	<u>1,430,422</u>	<u>9,171,940</u>	<u>8,087,273</u>	<u>1,084,667</u>

7. Deferred revenue

	2022	2021
	\$	\$
Deferred revenue		
Development levies	10,083,775	6,822,469
Others	2,559,952	2,233,285
	<u>12,643,727</u>	<u>9,055,754</u>
Deferred property lease revenue		
Balance, beginning of year	85,488,959	86,679,733
Amounts received	71,965	72,739
Property lease revenue recognized	(1,268,173)	(1,268,947)
Amortization of costs securing the lease	5,434	5,434
	<u>84,298,185</u>	<u>85,488,959</u>
	<u>96,941,912</u>	<u>94,544,713</u>

Deferred revenue consists of deferred revenue and deferred property leases:

(a) *Deferred revenue*

Deferred revenue consists of development levies received for capital projects that are not yet completed or specific Government projects or programs with stipulations still to be completed. These amounts will be recognized in the period monies are used for the purpose specified.

(b) *Deferred property leases*

The Government, through its subsidiaries, TFN Commercial Lands Corporation and TFN Industrial Lands Corporation, leases property rights to third party tenants under long-term lease agreements. Lease amounts received in advance are deferred and recognized as income over the terms of the respective leases on a straight-line basis.

As part of the lease agreements, the tenants have agreed to make certain contributions for employment, business and training opportunities for TFN members and TFN entities associated with the development of the leased lands. The contributions are received under certain programs annually ranging from 3 to 10 years and total \$540,000. During the year, \$15,000 (\$45,000 in 2021) was received under these agreements.

8. Long-term debt

	2022	2021
	\$	\$
Farm Credit Canada, repayable in annual blended instalments with annual variable open interest rate (FY21 - 3.4%), maturing March 2025	10,011,904	10,313,816
VanCity term loan, repayable in monthly blended instalments of \$35,622 including fixed rate interest of 3.42% per annum, maturing February 2023	6,400,102	6,604,829
VanCity term loan, repayable in monthly instalments of \$41,440 plus interest at bank prime plus 0.4% per annum, maturing February 2023	892,678	923,439
VanCity term loan, repayable in monthly blended instalments of \$35,727 including fixed rate interest of 3.42% per annum, maturing February 2023	6,419,065	6,624,392
VanCity term loan, repayable in monthly instalments of \$40,991 plus interest at bank prime plus 0.4% per annum, maturing February 2023	2,151,224	2,225,929
BC Housing forgivable loan, forgiven in annual amounts of \$110,910. The full loan is callable on demand. In the event of a default, a fixed rate interest of bank prime plus 2.00% per annum is in effect	2,947,751	—
CMHC loan, repayable in monthly instalments of \$3,074 including fixed rate interest of 1.22% per annum, maturing January 2046	1,103,769	—
	<u>29,926,493</u>	<u>26,692,405</u>
Less: current portion due within one year and due on demand	(19,120,628)	(3,808,575)
	<u>10,805,865</u>	<u>22,883,830</u>

The VanCity loans are secured by promissory notes in the amount of \$30.7 million, a general security agreement over prepaid commercial leases, property taxes on commercial lands, assignment of rents and a \$40 million guarantee and postponement of claim by TFN Commercial Lands Corporation. The loans require the Government to maintain certain financial covenants and as at March 31, 2022, the Government was in compliance with these covenants.

Scheduled principal repayments, if not otherwise demanded, are estimated as follows:

	\$
2023	19,120,268
2024	322,691
2025	336,599
2026	351,203
2027	359,386
Thereafter	9,436,345
	<u>29,926,493</u>

9. Tangible capital assets

	2022 Net book value \$	2021 Net book value \$
Land	293,884,249	293,045,460
Roads and dykes	70,172,074	72,907,934
Water and sewer system	47,534,900	49,030,979
Amenities	10,972,011	10,930,843
Buildings	8,487,719	8,909,208
Storm water	7,376,569	7,184,335
Capital infrastructure	7,125,949	7,205,633
Housing projects in process	3,746,255	—
Playground and sportsfield	2,411,109	2,500,024
Capital subdivision	1,397,727	1,467,613
Furniture and equipment	944,141	899,675
Vehicles and boat	25,881	38,585
	454,078,584	454,120,289

10. Commitments and contingent liabilities

(a) *Commitments*

(i) *Gar bar lease*

The Government is committed to minimum annual lease payments of \$41,600 for the use of land for the gas bar to June 10, 2053.

(ii) *Treaty settlement trust*

The Government is committed to transfer \$1,112,280 of funding to the Treaty Settlement Trust Fund each year until 2025.

(iii) *Member legacy trust*

The Member Legacy Trust ("Legacy Trust") was established on January 1, 2017. The purpose of the Trust is to preserve and grow the income from the development of TFN's lands and resources and business activities by establishing a trust for the benefit of TFN and its current and future members.

Over time all Tsawwassen lease income and all distributed business income as defined in the Tsawwassen First Nation 2016 Trusts Act will be paid to the Legacy Trust together with interest as follows:

Subsequent to each fiscal year end, TFN is committed to pay into the Legacy Trust annual payments of 20% of TFN lease income and 20% of distributed business income during that fiscal year. Additional payments are to be made to the Legacy Trust by TFN in such amounts as the Tsawwassen Legislature from time to time determines by resolution equal to the aggregate of all lease income after the Treaty Effective date, less all distributions made by TFN to TFN members, plus interest on the unpaid portion from the Treaty Effective date, and all distributed business income received by TFN after January 1, 2017 plus interest on the unpaid portion determined in accordance with Trusts Act. In the current year an amount of \$1,459,503 (\$2,182,254 in 2021) has been transferred to the Legacy Trust under the trust agreement.

10. Commitments and contingent liabilities (continued)

(a) *commitments (continued)*

(iii) *Member legacy trust (continued)*

As at March 31, 2022, the amount of additional payments due to the Legacy Trust were \$64,068,477 (\$62,620,353 in 2021), inclusive of interest of \$15,798,800 (\$13,558,043 in 2021).

(b) *Contingent liabilities*

(i) *Housing loans*

The Government is contingently liable for members of "The First Nation Individual Housing Loans" totaling approximately \$5,401,854 (\$4,797,319 in 2021). Government of Canada Ministerial Guarantees have been obtained for \$68,346 (\$72,518 in 2021) of these loans, however, if the individual TFN members default on their loan payments, the Minister may recover these amounts from Government funds.

(ii) Certain legal actions have been commenced against the Government in connection with various matters arising during the normal course of business activities. Management is of the opinion that the cost of settling and defending such actions will not be significant.

11. Pension plans

(a) *Defined benefit pension plans*

The Government and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Plan is a multi-employer defined benefit pension plan. As at December 31, 2018, the Plan has about 330,000 active, inactive and retired members. Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The most recent valuation for the Plan as at December 31, 2018, indicated a \$2,866,000 funding surplus for basic pension benefits on a going concern basis. The December 31, 2021 valuation is currently underway but has not yet been completed.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year as the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan. In fiscal 2022 the Government contributed \$738,911 (\$560,735 in 2021) for employer contributions while employees contributed \$670,035 (\$628,210 in 2021) to the Plan.

(b) *Defined contribution pension plans*

The Government participates in individual defined contribution pension plans (the "Plans") for certain employees. These employees are required to contribute 3% to 5.5% of their earnings. An additional voluntary contribution of 3% of earnings is permitted for status Indians. In fiscal 2022, the Government contributed \$39,751 (\$37,322 in 2021) for employer contributions while employees contributed \$39,751 (\$37,322 in 2021) to the Plan.

12. Expenses by object

	2022 \$	2021 \$ (Restated - Note 16)
Wages and benefits	12,896,436	11,532,703
Distributions and member benefits	6,894,250	5,915,952
Contracted services	6,147,394	6,108,197
Services agreements	4,038,612	3,560,491
Legal and professional fees	1,638,742	1,692,421
Bank charges and interest	1,041,671	989,033
Materials and supplies	997,719	941,352
Community events	379,142	445,693
Rent and utilities	334,630	326,948
Insurance	302,730	358,428
Honorariums	266,088	285,275
Vehicles and vessels	179,936	151,543
Telephone	175,271	174,890
Repairs and maintenance	138,708	309,131
Other	94,155	44,062
	35,525,484	32,836,119

13. Related party transactions

During the year, the Government's share of costs paid to and received from related parties by a joint venture of TFN Construction LP include:

- Direct administration costs of \$24,131 (\$91,777 in 2021), labour charges of \$71,615 (\$321,538 in 2021), supervision and truck costs of \$13,204 (\$56,969 in 2021), and contracted services, consulting services, and participation costs of \$1,178,271 (\$11,628,552 in 2021) paid to Matcon Civil Constructors Inc.
- Contract expenses of \$781,486 (\$3,774,020 in 2021) paid to and dump fees of nil (\$88,335 in 2021) received from Matcon Join Venture.
- Equipment rental of \$260,035 (\$740,589 in 2021) and subcontract fees of \$2,381 (\$5,937 in 2021) paid to companies under common ownership.
- Accounts payable and accrued liabilities includes nil (\$557,278 in 2021) due to TFN Construction Limited Partnership.
- Accounts receivable and other assets includes nil (\$1,408,441 in 2021) due from TFN Construction Limited Partnership.

These transactions are recorded at the exchange amount, which are the amounts agreed to by the related parties.

From time to time the Government in the normal course of operations enters into contracts with members or member companies for various services. For the year ended March 31, 2022, the Government entered into approximately \$728,318 (\$231,217 in 2021) in member contracts.

14. Net municipal taxes

	2022 \$	2021 \$
General taxation and debt levy		
Local government taxation	12,271,155	10,826,490
School tax equivalent	4,213,674	3,387,078
Collections for other taxing authorities	1,271,649	1,294,390
Payment in lieu	56,567	52,600
	17,813,045	15,560,558
Transfer to		
Greater Vancouver Transportation Authority	(1,026,243)	(1,034,541)
Greater Vancouver Regional District	(168,680)	(155,889)
BC Assessment authority	(139,953)	(136,982)
	(1,334,876)	(1,327,412)
Administration and overhead	(840)	(5,097)
	16,477,329	14,228,049

15. Tsawwassen First Nation Trust Society

The Tsawwassen First Nation Trust Society (the "Society") was incorporated on March 11, 2005 and manages the Minors Trust, the Treaty Settlement Trust, the Fisheries Stewardship Trust, and the Member Legacy Trust.

The Society is not consolidated in the Government's financial statements as these monies are administered on behalf of the various trusts by the Trustees of the Society. The following disclosure presents summarized information of the Society as at December 31, 2021 and 2020:

	2021 \$	2020 \$
Total assets	76,775,773	68,994,291
Total liabilities	(4,563,004)	(4,602,045)
Total Members' equity	72,212,769	64,392,246

16. Comparative information

During the year ended March 31, 2022, the Government determined that it had incorrectly record investment income from Tsawwassen First Nation Trust Society during the year ended March 31, 2021. The Government has recorded an adjustment to correct this prior period error and has restated the March 31, 2021 consolidated financial statements resulting in an increase in investment income of \$2,133,260, an increase in member benefits expense of \$704,208, an increase in transfer of funds to Legacy Trust of \$1,429,052, an increase in accounts receivable of \$2,935,547 and an increase in accounts payable and accrued liabilities of \$2,935,547.

Tsawwassen Government

Schedule 1 – Consolidated schedule of tangible capital assets

Year ended March 31, 2022

	Land \$	Water and sewer system \$	Buildings \$	Amenities \$	Housing projects \$
Cost					
Opening balance	293,045,460	56,820,090	12,989,858	11,173,337	—
Additions	838,789	—	—	100,826	3,943,426
	<u>293,884,249</u>	<u>56,820,090</u>	<u>12,989,858</u>	<u>11,274,163</u>	<u>3,943,426</u>
Accumulated amortization					
Opening balance	—	7,789,111	4,080,650	242,494	—
Amortization	—	1,496,079	421,489	59,657	197,171
	<u>—</u>	<u>9,285,190</u>	<u>4,502,139</u>	<u>302,151</u>	<u>197,171</u>
Net book value, March 31, 2022	293,884,249	47,534,900	8,487,719	10,972,011	3,746,255
Cost					
Opening balance	288,454,120	56,820,090	10,138,635	3,983,647	—
Additions	4,591,340	—	2,851,223	7,189,690	—
	<u>293,045,460</u>	<u>56,820,090</u>	<u>12,989,858</u>	<u>11,173,337</u>	<u>—</u>
Accumulated amortization					
Opening balance	—	6,293,032	3,670,021	182,837	—
Amortization	—	1,496,079	410,629	59,657	—
	<u>—</u>	<u>7,789,111</u>	<u>4,080,650</u>	<u>242,494</u>	<u>—</u>
Net book value, March 31, 2021	293,045,460	49,030,979	8,909,208	10,930,843	—

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

Furniture and equipment \$	Vehicles and boat \$	Playground and sportsfield \$	Roads and dykes \$	Capital infrastructure \$	Capital subdivision \$	Storm water \$	Total \$
2,457,841	552,962	3,972,507	86,473,644	9,395,352	2,096,587	7,743,412	488,633,062
595,749	13,300	193,305	117,249	237,131	—	301,144	6,340,919
<u>3,053,591</u>	<u>566,262</u>	<u>4,165,812</u>	<u>86,590,892</u>	<u>9,632,483</u>	<u>2,096,587</u>	<u>8,044,556</u>	<u>494,973,981</u>
1,558,166	514,377	1,472,483	13,565,710	2,189,719	628,974	559,078	34,512,773
551,284	26,004	282,220	2,853,109	316,814	69,886	108,910	6,382,624
<u>2,109,450</u>	<u>540,381</u>	<u>1,754,703</u>	<u>16,418,819</u>	<u>2,506,533</u>	<u>698,860</u>	<u>667,988</u>	<u>40,895,397</u>
944,141	25,881	2,411,109	70,172,074	7,125,950	1,397,727	7,376,569	454,078,584
1,802,651	514,880	3,797,507	86,010,393	9,390,253	2,096,587	7,613,582	472,534,358
655,190	38,082	175,000	463,250	5,099	—	129,830	16,098,704
<u>2,457,841</u>	<u>552,962</u>	<u>3,972,507</u>	<u>86,473,644</u>	<u>9,395,352</u>	<u>2,096,587</u>	<u>7,743,412</u>	<u>488,633,062</u>
1,119,775	441,957	1,198,879	10,713,471	1,876,902	559,088	450,553	28,418,527
438,391	72,420	273,604	2,852,239	312,817	69,886	108,525	6,094,247
<u>1,558,166</u>	<u>514,377</u>	<u>1,472,483</u>	<u>13,565,710</u>	<u>2,189,719</u>	<u>628,974</u>	<u>559,078</u>	<u>34,512,773</u>
<u>899,675</u>	<u>38,585</u>	<u>2,500,024</u>	<u>72,907,934</u>	<u>7,205,633</u>	<u>1,467,613</u>	<u>7,184,335</u>	<u>454,120,289</u>

Tsawwassen Government

Schedule 2 – Consolidated schedule of segment disclosure

Year ended March 31, 2022

	Notes	General Fund \$	Member Operating Fund \$
Revenue			
Net municipal taxes	14	—	4,213,674
Federal and provincial government contributions for operations		—	19,149,336
Licenses, permits and registrations		—	17,500
Investment income		—	5,531,626
Income from enterprises	6	—	456,366
Property leases and rental income		—	1,684,854
Development levies		—	—
Utilities		—	—
Other income		—	3,307,887
		—	34,361,243
Expenses			
Administration	12	—	—
Policy and government services		—	1,904,265
Lands and municipal services		—	1,862,405
Education, culture and natural resources		—	4,639,403
Health, social and economic development		—	3,700,901
Member benefits		—	6,289,599
		—	18,396,571
Excess of revenues over expenses before Amortization		—	15,964,672
Amortization		(6,382,624)	—
Excess (deficiency) of revenues over expenses		(6,382,624)	15,964,672
Interfund transfers		—	—
Transfer of funds to Treaty Settlement		—	(1,112,280)
Transfer of funds to Legacy Trust		—	(1,459,503)
Adjusted accumulated surplus, beginning of year		310,578,183	22,501,227
Accumulated surplus, end of year		304,195,559	35,894,116

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

Member Capital Fund \$	Local Government Operating Fund \$	Local Government Capital Fund \$	2022 Consolidated \$
	12,263,654	—	16,477,329
	1,130,014	—	20,279,350
	1,322,410	—	1,339,910
	460,130	—	5,991,756
	—	—	456,366
	50,567	—	1,735,421
	—	3,040,326	3,040,326
	1,745,169	—	1,745,169
	320,131	1,435,521	5,063,539
—	17,292,076	4,475,847	56,129,166
—	4,142,230	—	4,142,230
—	1,029,208	—	2,933,473
—	11,957,474	—	13,819,879
—	—	—	4,639,403
—	—	—	3,700,901
—	—	—	6,289,599
—	17,128,912	—	35,525,484
—	163,164	4,475,847	20,603,682
—	—	—	(6,382,624)
—	163,164	4,475,847	14,221,058
—	—	—	—
—	—	—	(1,112,280)
—	—	—	(1,459,503)
2,770,706	2,332,769	64,856,051	403,038,937
2,770,706	2,495,933	69,331,899	414,688,212

Tsawwassen Government
Schedule 2 – Consolidated schedule of segment disclosure
Year ended March 31, 2021

	Notes	General Fund \$ (Restated - Note 16)	Member Operating Fund \$ (Restated - Note 16)
Revenue			
Net municipal taxes	14	—	3,387,078
Federal and provincial government contributions for operations		166,112	12,041,556
Licenses, permits and registrations		—	25,000
Investment income		—	4,959,605
Income from enterprises	6	—	1,084,667
Property leases and rental income		1,268,947	279,294
Development levies		—	—
Utilities		—	—
Other income		35,750	3,746,413
		<u>1,470,809</u>	<u>25,523,612</u>
Expenses			
Administration	12	—	—
Policy and government services		—	2,371,984
Lands and municipal services		—	2,141,367
Education, culture and natural resources		—	4,419,635
Health, social and economic development		—	3,846,951
Member benefits		—	4,485,199
		<u>—</u>	<u>17,265,136</u>
Excess of revenues over expenses before Amortization		1,470,809	8,258,476
Amortization		(6,094,247)	—
Excess (deficiency) of revenues over expenses		(4,623,438)	8,258,476
Transfer of funds to Treaty Settlement		—	(1,112,280)
Transfer of funds to Legacy Trust		(2,182,254)	—
Adjusted accumulated surplus, beginning of year		317,383,875	15,355,031
Accumulated surplus, end of year		<u>310,578,183</u>	<u>22,501,227</u>

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

Member Capital Fund \$	Local Government Operating Fund \$	Local Government Capital Fund \$	2021 Consolidated \$ (Restated - Note 16)
—	10,840,971	—	14,228,049
—	1,399,397	—	13,607,065
—	1,939,102	—	1,964,102
—	375,714	—	5,335,318
—	—	—	1,084,667
—	49,967	—	1,598,208
—	—	8,691,583	8,691,583
—	1,244,975	—	1,244,975
—	805,422	4,600,659	9,188,244
<u>—</u>	<u>16,655,548</u>	<u>13,292,242</u>	<u>56,942,211</u>
—	4,044,344	—	4,044,344
—	908,792	—	3,280,776
—	10,617,847	—	12,759,214
—	—	—	4,419,635
—	—	—	3,846,951
—	—	—	4,485,199
<u>—</u>	<u>15,570,983</u>	<u>—</u>	<u>32,836,119</u>
—	1,084,565	13,292,242	24,106,092
—	—	—	(6,094,247)
—	1,084,565	13,292,242	18,011,845
—	—	—	(1,112,280)
—	—	—	(2,182,254)
<u>2,770,706</u>	<u>1,248,204</u>	<u>51,563,809</u>	<u>388,321,625</u>
<u>2,770,706</u>	<u>2,332,769</u>	<u>64,856,051</u>	<u>403,038,937</u>



Schedule of remuneration, expenses and contracts

Tsawwassen Government

March 31, 2022

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Schedule of remuneration, expenses and contracts (3)	90-91

Independent Practitioner’s Review Engagement Report

To the Council Members of
Tsawwassen Government

At the request of Tsawwassen Government (the “Government”), we have reviewed the schedule of remuneration, expenses and contracts (3) (the “Schedule”) for the year ended March 31, 2022 prepared in accordance with the provisions of Section 8 of the Government’s Financial Administration Act. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Government.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the Schedule in accordance with the provisions of Section 8 of the Government’s Financial Administration Act, and for such internal control as management determines is necessary to enable the preparation of the Schedule that are free from material misstatement, whether due to fraud or error.

Practitioner’s Responsibility

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

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

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedule is not presented fairly, in all material respects, for the year ended March 31, 2022, in accordance with the provisions of Section 8 of the Government’s Financial Administration Act.

This report is to be used solely to satisfy the Government’s Financial Administration Act and the Indigenous and Northern Affairs Canada funding requirements and should not be referred to or used for any other purpose.

Chartered Professional Accountants
August 19, 2022

Tsawwassen Government

Schedule of remuneration, expenses and contracts (3)

Year ended March 31, 2022

(Unaudited)

Name of individual	Position title	Number of months (1)	Employment salary \$	Executive Council salary \$
Baird, Kenneth	Chief	12		120,868
Cassidy, Laura	Councillor	12		40,289
Ahlm, Louise	Councillor	12		40,289
Cross, Valerie	Councillor	12		40,289
Stark, Steven	Councillor	12		40,289
Smith, Braden	CAO	12	217,670	—
			217,670	282,024

Benefits \$	Pension \$	Legislative honorarium \$	Executive travel/ other (2) \$	2022 Total \$
6,548	11,388	11,365	3,181	153,351
5,256	3,796	11,965	820	62,127
5,256	3,796	11,965	600	61,907
1,627	3,796	12,165	600	58,478
5,256	3,796	12,065	1,027	62,434
6,164	21,310	—	3,119	248,263
30,108	47,883	59,527	9,347	646,560

(1) Represents the number of months during the fiscal year that the individuals were in their position.

(2) Expenses include cell phone, costs of transportation, accommodation, meals, hospitality and incidental expenses, and may include amounts paid on behalf of other councilors.

(3) The schedule of remuneration, expenses and contracts is prepared in accordance with the provisions of Section 8 of the Government's Financial Administration Act listing the amount paid to Executive Council and the Chief Administration Officer of the Tsawwassen Government during the year ended March 31, 2022.

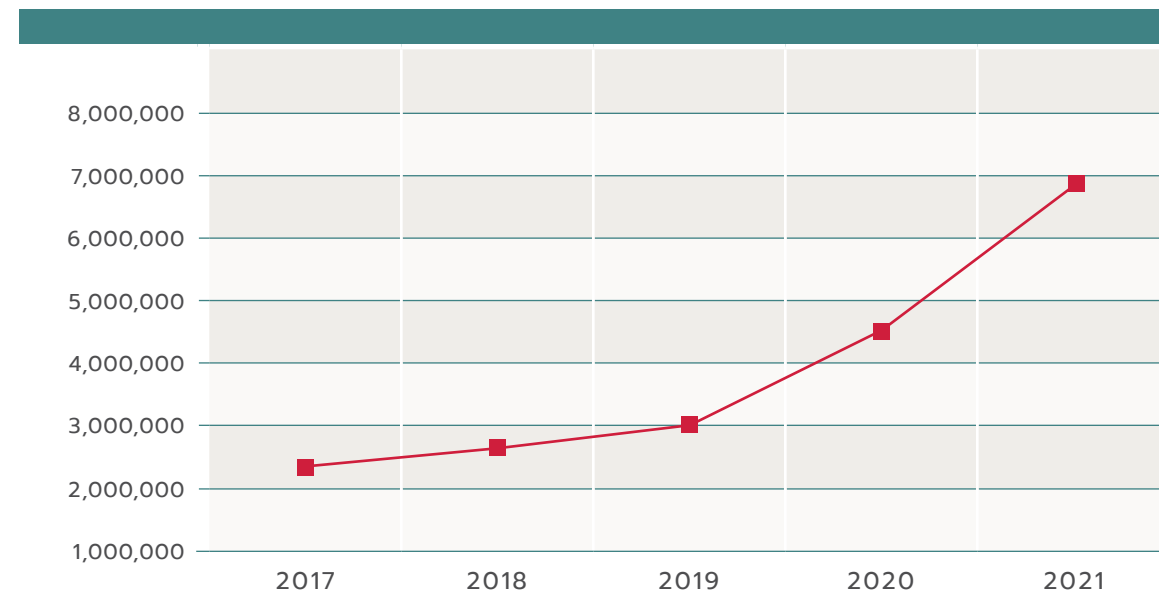


TFN TRUST SOCIETY

This year we have also included the financial statements of the TFN Trust Society in this annual report as the financial results of the various trusts are important for Tsawwassen Members to be aware of. The following is a summary of the trusts managed by the TFN trust Society

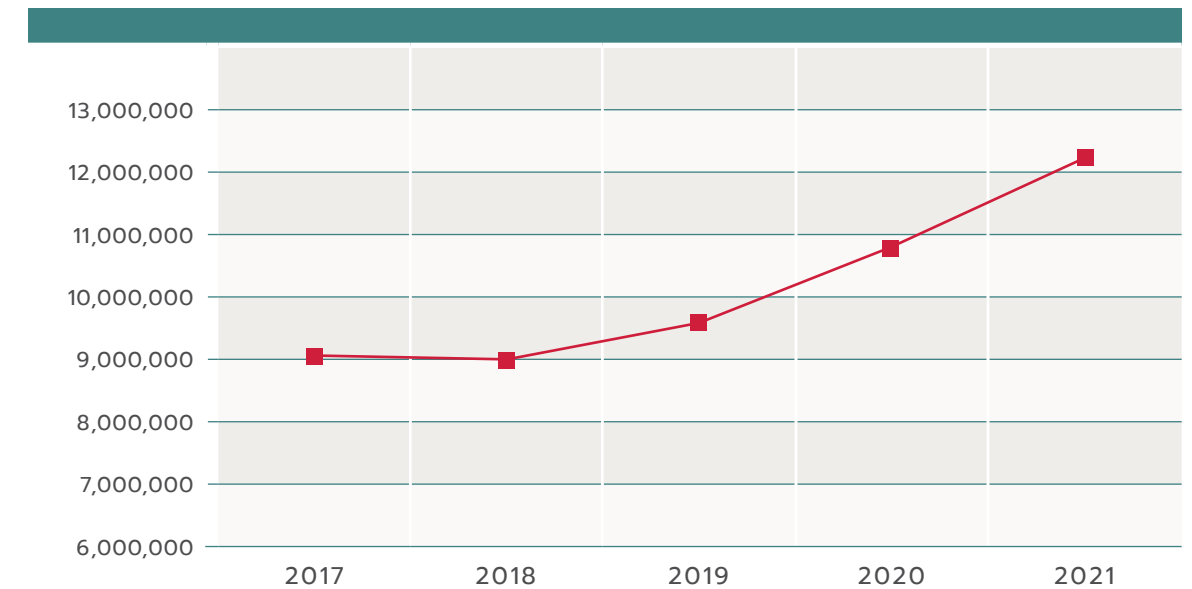
Minors Trust

The Minors Trust holds distributions required to be made by the Tsawwassen Government in relation to minor members until such persons reach the age of 19. The annual income of the Minors Trust is allocated to each member according to their accumulated distribution amounts. Once a member of the trust turns 19, the accumulated income and distribution amounts are paid out.



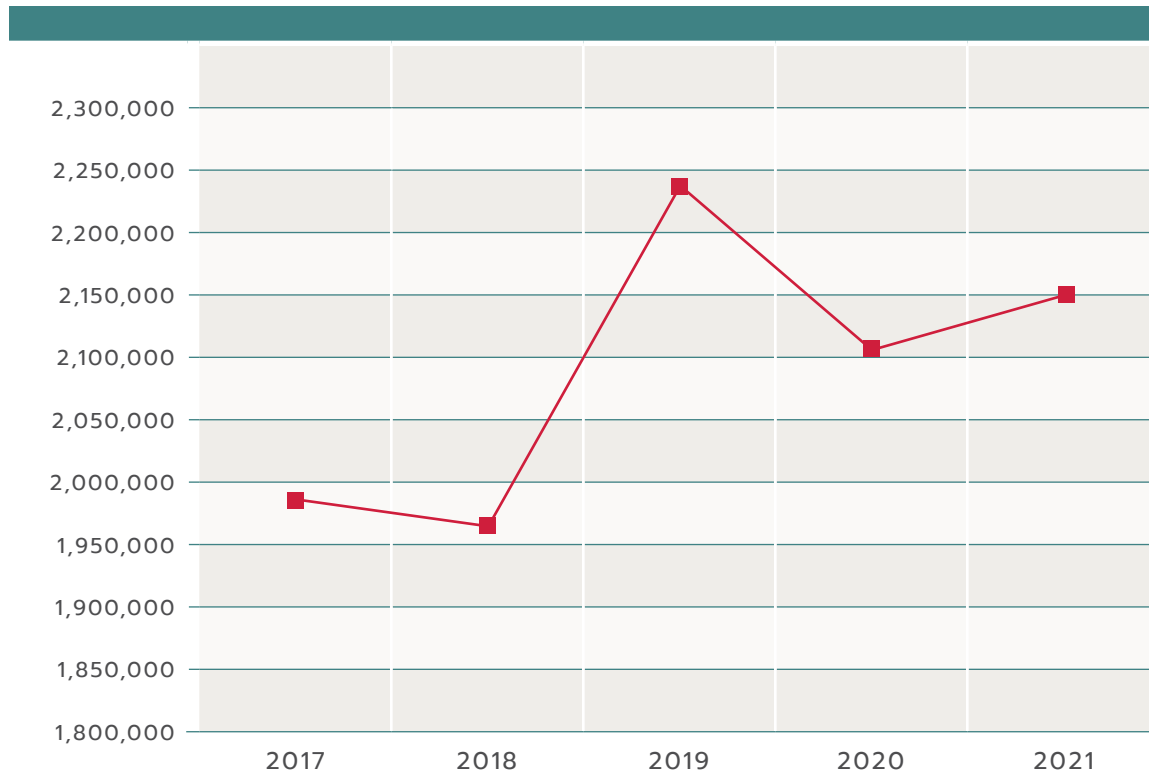
For any member in the trust, the value of their account is based on the number of years that contributions have been made to the trust on their behalf, the amount of those contributions as well as the accumulated earnings of the trust that have been allocated to each account.

Treaty Settlement Trust



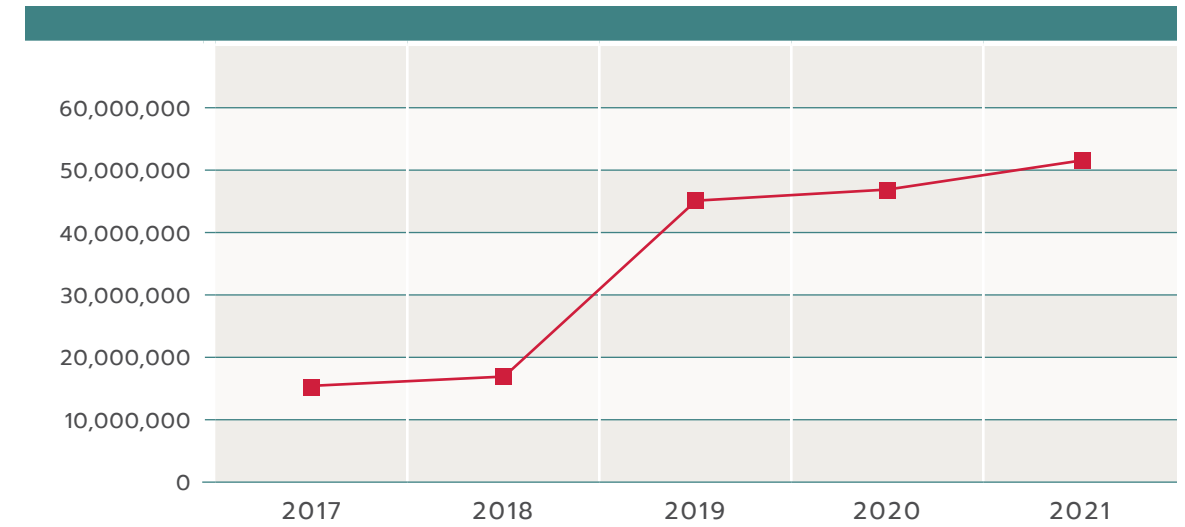
The purpose of the Treaty Settlement Trust is to maintain trust monies for a 40 year period ending April 2, 2049. During this 40 year period, the trust can authorize distributions to Tsawwassen members based upon available annual net income as defined in the Trust documents. After the expiration of the 40 year period, the trust monies are to be maintained and used for the benefit of Tsawwassen Government and its members, with the authorization of the Tsawwassen Legislature to spend the trust monies.

Fisheries Stewardship Trust



The purpose of the Fisheries Stewardship Trust is to promote the conservation, protection and sustainable management of fish, aquatic plants and fish habitat in Tsawwassen territory. Authorization is required from the Tsawwassen Legislature to spend these monies.

Member Legacy Trust



The purpose of the Trust is to preserve and grow the income from the development of TFN's lands and resources and business activities by establishing a trust for the benefit of TFN and its current and future members. Over time all Tsawwassen lease income and all distributed business income as defined in the Tsawwassen First Nation 2016 Trusts Act will be paid to the Legacy Trust. Now that the trust has a balance of more than \$40 million (adjusted for inflation), 60% of the annual income from the trust is paid out to Tsawwassen Members in an annual distribution.



Financial statements of Tsawwassen First Nation Trust Society

December 31, 2021

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Independent Auditor's Report

To the Directors of
Tsawwassen First Nation Trust Society

Opinion

We have audited the financial statements of Tsawwassen First Nation Trust Society (the "Society"), which comprise the statement of financial position as at December 31, 2021, and the statements of receipts and expenditures and changes in members' equity and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

As required by the Society Act of British Columbia, we report that, in our opinion, these standards have been applied on a basis consistent with that of the preceding year.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Deloitte LLP

Chartered Professional Accountants
April 26, 2022
Vancouver, British Columbia

Tsawwassen First Nation Trust Society

Statement of receipts and expenditures and changes in members' equity

Year ended December 31, 2021

	Notes	Minors Trust \$	Treaty Settlement Trust \$	Fisheries Stewardship Trust \$	Member Legacy Trust \$	2021 Total \$	2020 Total \$
Receipts							
Annual receipts of funds held in trust for minor members	1	2,170,369	—	—	—	2,170,369	1,417,004
Investment income		164,848	842,200	160,978	3,835,262	5,003,288	5,026,571
Receipt of funds recontributed		—	—	—	1,429,052	1,429,052	1,058,107
		2,335,217	842,200	160,978	5,264,314	8,602,709	7,501,682
Expenditures							
Distribution to TFN and TFN Members		—	750,293	148,786	3,621,128	4,520,207	4,691,309
Amounts paid to minor members	1	326,695	—	—	—	326,695	250,979
Investment and bank management fees		6,023	72,138	12,192	212,734	303,087	292,702
Professional fees		—	19,500	—	—	19,500	21,950
		332,718	841,931	160,978	3,833,862	5,169,489	5,256,940
Excess of receipts over expenditures before undernoted item		2,002,499	269	—	1,430,452	3,433,220	2,244,742
Unrealized gain on marketable securities		360,271	205,599	42,529	1,913,422	2,521,821	1,048,601
Excess of receipts over expenditures		2,362,770	205,868	42,529	3,343,874	5,955,041	3,293,343
Members' equity, beginning of year		4,572,969	10,820,953	2,106,954	46,891,370	64,392,246	59,986,003
Transfer of trust funds from Tsawwassen Government	1	—	1,112,280	—	753,202	1,865,482	1,112,900
Members' equity, end of year		6,935,739	12,139,101	2,149,483	50,988,446	72,212,769	64,392,246

The accompanying notes are an integral part of the financial statements.

Tsawwassen First Nation Trust Society
Statement of financial position
As at December 31, 2021

	Notes	Minors Trust	Treaty Settlement Trust	Fisheries Stewardship Trust	Member Legacy Trust	2021 Total	2020 Total
		\$	\$	\$	\$	\$	\$
Assets							
Current assets							
Cash		3,864	—	—	—	3,864	324
Marketable securities	3	6,932,096	12,909,395	2,298,269	54,632,149	76,771,909	68,993,967
		6,935,960	12,909,395	2,298,269	54,632,149	76,775,773	68,994,291
Liabilities							
Current liabilities							
Accounts payable and accrued liabilities		221	20,000	—	22,576	42,797	60,408
Distributions payable		—	750,294	148,786	3,621,127	4,520,207	4,541,637
		221	770,294	148,786	3,643,703	4,563,004	4,602,045
Members' equity							
		6,935,739	12,139,101	2,149,483	50,988,446	72,212,769	64,392,246
		6,935,960	12,909,395	2,298,269	54,632,149	76,775,773	68,994,291

The accompanying notes are an integral part of the financial statements.

Approved by the Directors

 , Director
 , Director

Tsawwassen First Nation Trust Society
Statement of cash flows
Year ended December 31, 2021

	2021	2020
	\$	\$
Operating activities		
Excess of receipts over expenditures	5,955,041	3,293,343
Adjustment for non-cash items		
Unrealized gain on marketable securities	(2,521,821)	(1,048,601)
	3,433,220	2,244,742
Changes in non-cash working capital		
Accounts payable and accrued liabilities	(17,611)	(1,543)
Distributions payable	(21,430)	1,252,394
	3,394,179	3,495,593
Investing activity		
Purchase of marketable securities, net	(5,256,121)	(4,609,481)
Financing activity		
Transfer of trust funds from Tsawwassen Government	1,865,482	1,112,900
Net cash inflow (outflow)	3,540	(988)
Cash, beginning of year	324	1,312
Cash, end of year	3,864	324

The accompanying notes are an integral part of the financial statements.

1. Description of reporting entity

The Tsawwassen First Nation Trust Society (the "Society") is a not-for-profit society incorporated on March 11, 2005, and is non-taxable under the Income Tax Act.

The Society was set up to manage the following trusts:

(a) Minors Trust

The Minors Trust holds distributions required to be made by the Tsawwassen Government ("TFN") in relation to minor members until such persons reach the age of 19. The annual income of the Minors Trust is allocated to each member as if the trust monies were separately invested according to each member's separate distribution amounts. The Minors Trust will allocate a pro rata share of revenues and expenditures incurred by the Minors Trust as a whole to each member with respect to each period.

In the event that a beneficiary dies before attaining the age of 19, the beneficiary will be deemed to have attained the age of 19. Any distribution will be made to his or her estate.

(b) Treaty Settlement Trust

The purpose of the Treaty Settlement Trust is to maintain trust monies for a 40 year period ending April 2, 2049. During this 40 year period, the trust can authorize distributions to Tsawwassen members based upon available annual net income as defined in the Trust documents. After the expiration of the 40 year period, the trust monies are to be maintained and used for the benefit of Tsawwassen Government and its members. After April 2, 2049, authorization is required from the Tsawwassen Government Legislature to spend the trust monies. Contributions of \$596,668 were received annually from TFN for the period through 2019, and have now ceased.

Canada had loaned TFN funds as part of the Treaty Settlement process which were subsequently repaid by TFN. Canada has now agreed to forgive these loans and reimburse TFN. TFN has committed to contribute these funds in the amount of \$5,561,399 to the Treaty Settlement Trust in five equal installments from 2020 through 2025.

(c) Fisheries Stewardship Trust

The purpose of the Fisheries Stewardship Trust is to promote the conservation, protection and sustainable management of fish, aquatic plants and fish habitat in Tsawwassen territory. Authorization is required from the Tsawwassen Government Legislature to spend these monies.

(d) Member Legacy Trust

The Member Legacy Trust ("Legacy Trust") was established on January 1, 2017. The purpose of the Trust is to preserve and grow the income from the development of TFN's lands and resources and business activities by establishing a trust for the benefit of TFN and its current and future members.

Over time all Tsawwassen lease income and all distributed business income as defined in the Tsawwassen First Nation 2016 Trusts Act will be paid to the Legacy Trust together with interest as follows:

Subsequent to each fiscal year end, TFN is committed to pay into the Legacy Trust annual payments of 20% of TFN lease income and 20% of distributed business income during that fiscal year. Additional payments are to be made to the Legacy Trust by TFN in such amounts as the Tsawwassen Legislature from time to time determines by resolution equal to the aggregate of all lease income after the

1. Description of reporting entity (continued)

(d) Member Legacy Trust (continued)

Treaty Effective date, less all distributions made by TFN to TFN members, plus interest on the unpaid portion from the Treaty Effective date and all distributed business income by TFN after January 1, 2017 plus interest on the unpaid portion determined in accordance with Trusts Act.

As at March 31, 2021, TFN's last fiscal year end, the amount of additional payments due to the trust were \$62,601,809 (\$58,823,952 in 2020), inclusive of accrued interest of \$13,558,043 (\$11,488,382 in 2020).

Trust funds may be invested in any form of property or security in which a prudent investor might invest in until the wind-up date of the Trust on December 31, 2096.

Starting January 1, 2018, the Trust will distribute net annual income of the Trust that is available for distribution to the members in accordance with the Trust agreement and Trust operating plan (Appendix A).

Expenses for the trusts include investment manager fees, bank charges and professional fees that are properly charged to the income of the trust fund for that year based on the trust agreement.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) Financial instruments

The Society initially measures its financial assets and financial liabilities at fair value when the Society becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments, other than marketable securities, are measured at amortized cost.

Marketable securities are measured at fair value and any changes in fair value are recognized in the statement of receipts and expenditures in the period.

Transaction costs related to financial instruments measured at fair value are expensed as incurred. Transaction costs related to the other financial instruments are added to the carrying value of the asset or netting against the carrying value of the liability and are then recognized over the expected life of the instrument using the straight-line method.

Any premium or discount related to an instrument measured at amortized cost is amortized over the expected life of the item using the straight-line method and recognized in the statement of operations as interest income or expense.

With respect to financial assets measure at amortized cost, the Society recognizes in the statement of operations an impairment loss, if any, when it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss shall be reversed in the statement of operations in the period the reversal occurs.

2. Significant accounting policies (continued)

(b) *Revenue recognition*

Investment income is recognized on the accrual basis when collection is reasonably assured.

(c) *Income taxes*

The Fisheries Stewardship Trust, Treaty Settlement Trust, Minors Trust and Member Legacy Trust are "reversionary trusts" under the income tax act. The trusts annual income is distributed or made payable to its beneficiaries annually with the result that the trusts are not liable for any income tax.

(d) *Use of estimates*

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates. Key estimates include the market value of marketable securities and accrued liabilities and contingencies.

3. Marketable securities

Marketable securities comprise of the following:

	2021		2020	
	Cost \$	Market value \$	Cost \$	Market value \$
Minors Trust				
Cash	283,043	283,043	304,155	304,155
Fixed income	4,193,079	4,190,842	2,696,688	2,780,158
Equities	1,930,378	2,458,211	1,407,419	1,489,274
	6,406,500	6,932,096	4,408,262	4,573,587
Treaty Settlement Trust				
Cash	572,858	572,163	646,161	642,470
Fixed income	5,560,294	5,463,936	4,885,114	4,991,458
Equities	6,357,143	6,873,296	5,888,149	5,998,995
	12,490,295	12,909,395	11,419,424	11,632,923
Fisheries Stewardship Trust				
Cash	83,495	83,640	116,620	116,544
Fixed income	1,000,863	982,268	941,378	960,504
Equities	1,133,504	1,232,361	1,187,441	1,205,973
	2,217,862	2,298,269	2,245,439	2,283,021
Member Legacy Trust				
Cash	2,009,583	2,009,290	2,344,010	2,335,723
Fixed income	17,719,089	17,353,000	16,025,175	16,300,891
Equities	33,462,457	35,269,859	32,613,690	31,867,822
	53,191,129	54,632,149	50,982,875	50,504,436
	74,305,786	76,771,909	69,055,999	68,993,967

4. Financial instruments

(a) *Fair value*

The Society's financial instruments, other than marketable securities which are measured at fair value, consist of cash, due to Tsawwassen Government and accounts payable, which fair values approximate their respective carrying values due to their short-term nature.

(b) *Interest rate risk*

The Society is exposed to interest rate risk due to fluctuations in the interest rates of fixed income securities. The Society does not use derivative instruments to manage this risk.

(c) *Liquidity risk*

The Society monitors its cash balances and cash flows generated from operations to meet its requirements. As at December 31, 2021, the most significant financial liabilities are accounts payable and accrued liabilities, and distributions payable.

5. Capital disclosures

The Society manages its capital primarily through its investments and adheres to the guidelines of the Society's investment policies. There have been no changes to these guidelines during the year. The Society has no externally imposed capital requirements.

Tsawwassen First Nation Trust Society

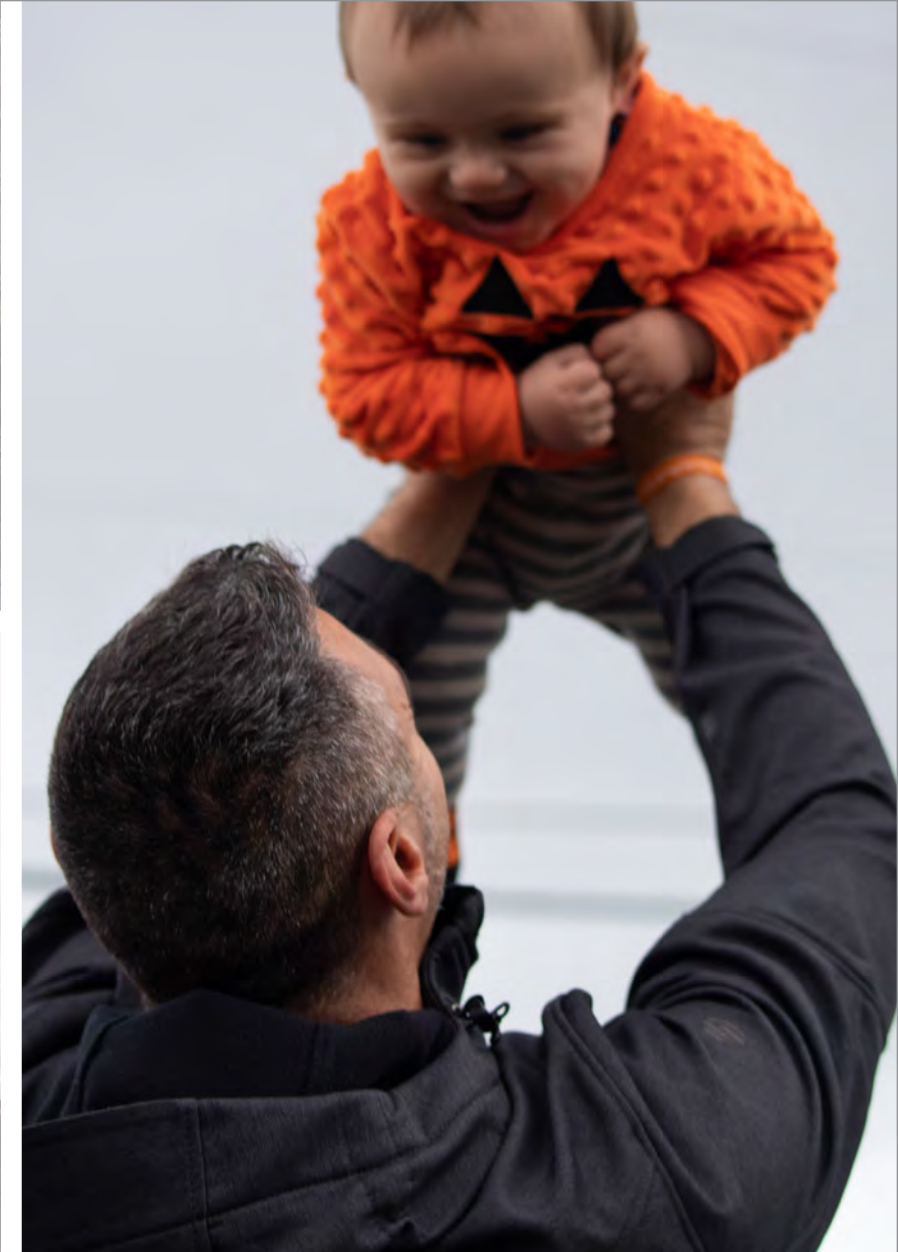
Appendix A – Schedules to Member Legacy Trust on Members’ equity, Baseline amount, Distribution to members and Secondary income

Year ended December 31, 2021

	2021
	\$
Members’ equity as at December 31, 2021	50,988,446
Baseline amount for the year	40,000,000
Change in CPI factor for the period from January 1, 2017 to December 31, 2021	1.10
	44,000,000
<i>Members’ equity is greater than the baseline amount for the year.</i>	
Distribution to members	
Investment income	3,835,262
Investment and bank management fees	(212,734)
Net annual income for the year	3,622,528
	60%
	2,173,517

Secondary income

During the year ended December 31, 2021, the Member Legacy Trust distributed all income earned, and as a result, no secondary income was earned during the year (nil in 2020).



hənqəmihəm q^walq^wəltən



The oral hənqəmihəm word can be accessed through the QR Code provided.

Scanning the code with your phone allows you to access its oral recording.



This is a q^walq^wəltən (*glossary*) of the hənqəmihəm words used in this Annual Report. The words are listed in this q^walq^wəltən, more or less, by their order of appearance in the report.

To promote learning and use of Tsawwassen's hənqəmihəm language, each word includes the written and oral hənqəmihəm translation. The written translation allows you to see the word in hənqəmihəm - what it looks like and how it is spelled. The oral translation allows you to hear the word in hənqəmihəm - what it sounds like and how it is pronounced.



scəwəθən məsteyəx^w
Tsawwassen First Nation



łəwstəx^w šx^wqeqə?xən
Health & Social Services
Department



translation in progress
In-House Legal Department



sti?wi?əł
Prayer



translation in progress
Language and Culture
Department



məsteyəx^w šx^wqeqə?xən
Human Resources Department



nəłəls
Office of the Chief
Administrative Officer



nəwəyəł šx^wqeqə?xən
Education & Skills
Development Department



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Information Technology
Department



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Administration Department



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šx^wqeqə?xən
Natural Resources
Department



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Economic Development
Department



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Finance Department



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šx^wqeqə?xən
Lands Department



hənqəmihəm
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hənqəmihəm Glossary



x^wənθe:t šx^wqeqə?xən
Government Services
Department



cnəłmən šx^wqeqə?xən
Policy and Intergovernmental
Affairs Department



scəwáθən məsteyəx^w

TSAWWASSEN FIRST NATION

This Annual Report is dedicated to the Tsaawwassen people—
past, present, and future generations.

TO LEARN MORE: www.tsawwassenfirstnation.com

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